



THE UNIVERSITY *of* EDINBURGH

Edinburgh Research Explorer

Hillsborough

Citation for published version:

Cooper, C & Lapsley, I 2019, 'Hillsborough: The fight for accountability', *Critical Perspectives on Accounting*.
<https://doi.org/10.1016/j.cpa.2019.02.004>

Digital Object Identifier (DOI):

[10.1016/j.cpa.2019.02.004](https://doi.org/10.1016/j.cpa.2019.02.004)

Link:

[Link to publication record in Edinburgh Research Explorer](#)

Document Version:

Peer reviewed version

Published In:

Critical Perspectives on Accounting

General rights

Copyright for the publications made accessible via the Edinburgh Research Explorer is retained by the author(s) and / or other copyright owners and it is a condition of accessing these publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy

The University of Edinburgh has made every reasonable effort to ensure that Edinburgh Research Explorer content complies with UK legislation. If you believe that the public display of this file breaches copyright please contact openaccess@ed.ac.uk providing details, and we will remove access to the work immediately and investigate your claim.



Hillsborough: the Fight for Accountability

“THIS IS THE NORTH. WE DO WHAT WE WANT”, Yorkshire Police Officer, p.265 in D. Peace (1999)

People can accept the terrible things happen, if truth and accountability follow; it is fundamental to the belief that you live in a decent society (Tempany, 2016, p 372)

On the 15th April 1989, in a semi-final FA cup clash between Liverpool F.C. and Nottingham Forest F.C, played at the home of Sheffield Wednesday F.C, Hillsborough, ninety-six Liverpool fans were crushed to death and 766 injured in the standing terracing in the West Stand of the ground. This event sparked controversy, at the time, and has had a significant impact on the field of football, British society (Tempany, 2016) and the British police force. At the time, the police, totally unjustly, blamed the disaster on the fans. This blame was reinforced by the police force leaking of a series of lies about both their own culpability and the behaviour of Liverpool fans, to the popular press and the local MP. This was followed by the systematic falsification of police statements. The bereaved families and aligned social movements embarked on a campaign, in the face of a mendacious, bigoted, callous “establishment”, to hold those who were culpable for the events which led to the horrific deaths to account. Their battle for justice and accountability was partially concluded on 26th April, 2016 when a jury found that the victims of the disaster were unlawfully killed. This opened the door for charges to be laid against the key actors. In June 2016, it was announced that six men would be charged by the British Crown Prosecution Service. These included Chief Superintendent David Duckenfield, match commander, who would face 95¹ charges of manslaughter by gross negligence². Subsequently, Sir Norman Bettison, a former Chief Inspector of South Yorkshire Police, who was accused of misconduct in a public office by telling lies about the culpability of the Liverpool fans, had all charges against him dropped by the Criminal Prosecution Service, because of changes in the evidence of two witnesses and the death of a third (BBC News, 2018³). This outcome was met with dismay by the Hillsborough Family Support Group (BBC News, 2018³). This paper is concerned with the thirty year (ongoing) battle for accountability.

Accountability is multivalenced. Cooper and Johnston’s (2012), work on accountability and football, drawing from the work of Bourdieu and Wacquant (2001), argued that *accountability* has become a “vulgate”, commonly used word which appears to be “socially progressive” but in practice has taken on multiple meanings such that it lacks political force. In spite of its progressive undertones, the word accountability is commonly used in management control systems to mean that employees at all levels are “accountable” to their superiors, and to shareholders. This managerial form of accountability frequently may involve the outputs of employees, divisions, departments and so on being rendered “transparent” through various output metrics. Government accountability has come to take this form. Performance metrics have now become a key form of state accountability (Catchpowle et al, 2005; Cole and Cooper, 2005, 2006; Cooper and Taylor, 2005) and have further enabled “public sector reform” (see for example Gendron et al 2001; Jacobs, 2000; Pallot, 2003; Pashang, 2003; Steccolini, 2004; Mulgan, 2000). Accounting technologies, as a form of accountability have become a vital component of a particular type of neo-liberal governance (Woolgar & Neyland, 2013, p. 30; Quattrone, 2004).

¹ The 96th victim, Tony Bland, died in 1993 and, for legal reasons, was not part of the charges.

² The former Chief Inspector of South Yorkshire Police Sir Norman Bettison, would face four charges of misconduct in a public office over alleged lies told about the culpability of fans. Former police officers Donald Denton (Former South Yorkshire Police chief superintendent) and Alan Foster (Former South Yorkshire Police detective chief inspector) were charged with doing acts with intent to pervert the course of public justice relating to material changes made to witness statements. Peter Metcalf (the solicitor acting for South Yorkshire Police during the Taylor Inquiry and the first inquests), has been charged with doing acts with intent to pervert the course of public justice relating to material changes made to witness statements. Finally, Graham Mackrell, (former company secretary of Sheffield Wednesday) has been charged over contraventions of the Safety of Sports Grounds Act 1975 and the Health and Safety at Work Act 1974.

³ http://bbc.co.uk/news/England/Liverpool/Hillsborough_trials

An analysis of the fight for accountability after the Hillsborough tragedy reveals a different perspective on the word.⁴ The paper contributes to the work on accountability in the critical accounting literature, in that, through an analysis of the Hillsborough case, it considers, aside from the tenacious and courageous fight for accountability by the Hillsborough families and aligned social movements, the institutional processes which are important for those with less power to hold the more powerful to account. Importantly, the paper considers the changing social, political and economic context of Hillsborough which are intertwined with the development of neo-liberalism. In that, it contributes to the critical literature on policing and police accountability.

The paper is structured as follows, firstly the paper considers the relevant literature on accounting and accountability. This section argues that the provision of accounting information, is, on its own, not accountability. Nonetheless, accounting technologies are performative and can exert significant consequences on organisations and on individuals. The next section examines the defects of public accountability in the neo-liberal world, where managerialism works against democratic accountability. This paper then examines critical studies of policing. These extend from studies contemporaneous with Hillsborough to more recent offerings. This section underlines the dangers of weak public accountability of police services. The next section sets out in detail the story of the Hillsborough disaster. It concentrates on the causes of the disaster. The following section sets out the broader political, economic and social context of Hillsborough. It considers the regulatory authorities, and the policing institutional implications of the Thatcherite project to curtail the strength of trade unions. Given this broader context, the paper then returns to the battles for accountability, and then to the Hillsborough campaign lessons for accountability. Finally, the paper considers the legal requirements for police accountability in 2019. Specifically, in the context of Hillsborough, we briefly consider the Police Reform and Social Responsibility Act, 2011, which is imbued with neo-liberal rationalities. Running through the whole paper is a charting of attempts, by various governments to impose a neo-liberal understanding of accountability which takes the form of managerial accountability aimed at individuals.

Is accounting an accountability mechanism?

Organizational accountability

There is a distinct stream of literature in accounting which conflates, the provision of accounting information (financial reports, performance metrics, output measures and so on) with accountability (Nelson et al, 2003). This stream of literature reflects contemporary practices, and in effect, implicitly suggests that, accountability is achieved through the provision of accounting information. While, we would contend that accounting is not accountability, nonetheless, the requirement to produce certain forms of information can have powerful effects on organisations. For example, it has been argued that accounting technologies can help to construct governable fields (see for example, Miller & O’Leary, 1987; Miller, 1990; Preston, 2006; Rahaman, Neu, & Everett, 2010); other research has suggested that NGO international aid accountability requirements can have profound effects on social movements and other grass root organizations (Martinez and Cooper, 2017; Morales Lopez and Ba Tiul, 2009; Alvarez, 1999, 2009). One interviewee in Martinez and Cooper’s (2017) field study of social movements in Guatemala and El Salvador, when discussing the formal accountability requirements of NGO’s, said that, “International development has been able to do what the military was not able to do during the war: Disarticulate the social movement” (Martinez and Cooper, 2017, p 2). In other

⁴ This occurred before the current preoccupation with performance metrics in public services. In 1989, the major focus of neoliberal ideology was on privatisation of utilities and also of services through compulsory competitive tendering. The principal drive for managerialism was in the NHS, with a challenge to professions, principally through the instrument of budgets. This case reveals the strength of police forces in resisting citizens’ struggle for accountability which had, and continues to have, real political force.

words, the reporting requirements which NGO's placed on social movements as a means of accountability served to change these movements. Another of Martinez and Cooper's (2017, p 2) interviewees said that, "There are grassroots organizations, movements that have been disarticulated due to economic influence, due to money. But above all, because they have become NGOized". In practice, accounting and accountability technologies can enable a form of governance through constitution and positioning of actors in organizations (see Neu, et al, 2006; Rahaman et al., 2010).

This raises the question as to whether the imposition of accounting technologies as a supposed means of accountability always has significant consequences for the organisation being held to account. Power's (1997) work in audit suggests two possible outcomes for organisations which use managerial accountability through performance metrics. Firstly, there is the possibility of "decoupling" where, the reporting practices are totally disconnected from operations. Secondly, performance measures can "penetrate deep into organizational practices". In this case, the consequences for the organization are unpredictable -- the "imposition of audit and related measures of audited performance leads to the opposite of what was intended" (Power, 1997, p 98). It may be that the introduction of metrics, at first appear to be decoupled from organisational practice, but that, over time, they enter staff consciousness, and begin to impact on organisational practice. A different but articulated literature, which is concerned with the impact of accountability technologies on individuals sets out a profound explanation of how performance metrics impact on individual actors within organisations. This literature sheds light on why it is, that even the best specified performance metrics can lead to the opposite of what was intended. We turn to this next.

Accountability of organizational actors

Drawing from the work of writers such as Mead (1934), Lacan (1994), and Merleau-Ponty, (1962), John Roberts (1991) argues that,

Accountability represents the attitudes of others towards us, and in this way both addresses and immediately confirms us. To be held accountable hence sharpens and clarifies our sense of self, and provides focus within the stream of experiencing. Accountability does not however, depend upon the perpetual presence of others towards us, so that accountability also becomes a process internal to the "self" in the surveillance of the "me" by "I". (Roberts, 1991, p358)

In short, managerial accountability metrics function as a kind of panopticon. Roberts (1991) explains that from a psychoanalytic perspective, problems arise when accountability technologies become an "authoritative recognition" of employees; the technologies become a mirror which reflects the "value" of employees to themselves (Sinclair, 1995 p. 220). Douglas (1994) argues that "accountability" is written into our make-up such that we constantly seek approval (see also Butler, 2001 p 25). We become caught up in a perpetual search for positive reflections (Frink & Ferris 1998). Roberts, (1991) argues that

.. accountability frequently arouses both longings for love and acceptance and parallel fears of being attacked and turned upon, and I would argue that it is this emotional edge to accountability that gives it its force. There is something of an emotional short circuit at work in accountability such that the present comes to be imbued with these earlier emotional resonances. (Roberts, 1991)

There are many ways in which employees might deal with failure to meet the metrics – they could place the blame on others (Hood, 2007 describes this as blame avoidance), berate themselves, and try to manipulate the technologies. As Tsoukas (1997, p 838) puts it - "management becomes tantamount to keeping up appearances, and fighting shadows: managing *via* league tables leads to

managing *the* league tables themselves.” The important thing for individual employees is to try to maintain their own sense of self-worth – no matter the impact of this on their colleagues or their institutions. Managerial forms of accountability might jeopardize organizational goals (Everett and Friesen, 2010), produce unintended consequences (Andrew, 2007; Chwastiak, 2006; Cole and Cooper, 2006; Robinson, 2003), hide certain activities (Collier, 2006), and disable organizational learning (Fried, 2010; Alvesson and Spicer, 2012).

In summary, this section has argued that when performance metrics are the sole means of accountability, they place significant stress and pressure on staff and consequently can prove to be dysfunctional for organisations, not least because they can cause unintended consequences. As set out in the introduction, nation states too have adopted similar regimes of “accountability”. The next section sets out the challenges “transparency” poses for public accountability.

Public accountability in a neo-liberal context.

The citizen should be at the heart of democracy. The citizenry form the electorate which determines the constitution of the government by exercising its democratic right to express its political preferences through the ballot box on Election Day. This places a primacy on democratic accountability in the public sphere. As Bovens (2007, p.192) expressed it:

“The first and foremost function of public accountability, as an institutional arrangement, is democratic control”.

There are two particular manifestations of democratic accountability: vertical and horizontal accountability. An illuminating account of vertical accountability has been offered by Garrett (1972, pp 189-190). In his appraisal, Garrett identifies key actors as the Ministers responsible for Departments and their senior civil servants. The Minister is responsible for the development and application of policy and for the actions of all the civil servants in his department. The Minister may be held to account by the entire Parliament or by Select Committees of MPs who may request the Minister’s presence in their taking of evidence. Also, the Accounting Officer (usually the Permanent Secretary) is the civil servant who can be held to account by a highly influential Select Committee, the Public Accounts Committee for departmental expenditure. These procedures at the national level are replicated at the horizontal level of public accountability, the lower tiers of representative government, in which elected representatives and the officers who work for them are accountable to local citizens.

However, the emergence of New Public Management (NPM) has changed these relationships, particularly at the horizontal level. The significance of the NPM movement in contemporary society has been profound. NPM is embedded within the UK public services (Lapsley, 2008; Hyndman and Lapsley, 2016) despite disappointing policy makers (Lapsley, 2009). NPM has been described as “resilient” and as a “multiplying machine” (Brunsson et al, 1998) which spreads like a virus (Hyndman and Lapsley, 2016). The New Labour Government from 1997 to 2010 adopted the banner of Modernisation for its NPM policies. The 2008 financial collapse intensified the importance of NPM for the last decade for the Coalition Government of 2010-2015 and for the current government (Hodges and Lapsley, 2016). The attraction of NPM to Governments across the political spectrum can be attributed to the apparent certainty it offers policy makers in the sense that it provides “concrete measures” of their success – this neoliberal practice has acquired the status of being the natural order for many governments.

Furthermore, NPM appears to challenge the nature of contemporary democracy (Behn, 1998). Proponents of NPM have criticised the traditional public administration as too cumbersome, too

bureaucratic, too inefficient, too unresponsive, and too unproductive. The NPM argument is that citizens do not get the results they want from government. In contemporary society, citizens have high expectations over service delivery - they expect government to produce results (Wetterberg and Brinkerhoff, 2015; Da Silva Couto and Ferreira, 2016). Citizens are no longer tolerant of inefficiency or ineffectiveness and managerialism offers a new way of doing business, a new paradigm for the management of government (Andrews et al. 2013; Grosso and van Ryzin, 2012). This is the case advanced for NPM often under the banner of modernisation propounded by New Labour. However, while old style public administration does have deficiencies, paradoxically, it has the singular advantage that it is more accountable to the citizens, in the sense that it was more open to participative debate. As Behn (1998) argued, democratic accountability should not be optional; it is essential. NPM objectives of enhanced efficiency and increased responsiveness to citizens often clash, since the search for efficiency has pushed Governments to service decentralization and contracting out to enterprise officials, who pursue their self-interest and are less prone to be responsive to citizens (Wetterberg and Brinkerhoff, 2015; Rose et al., 2015; Chatzoglou et al., 2013). In addition to the challenges posed to citizen accountability, there is little evidence that citizen participation pursued in NPM has motivated local officials or agencies to pursue reforms (Wetterberg and Brinkerhoff, 2015). Ironically, it has also been the case that NPM practices have increased the level of bureaucracy of public administration, since bureaucrats themselves design and manage the process of administrative reforms (Kim and Han, 2016).

The outcome of this cumulative impact of NPM reforms on the citizen is the creation of a new calculable space in which citizens are expected to form judgements on policy processes and outcomes. This constitutes an increasingly complex relationship between citizens and the State in which there is a disclosure of voluminous performance information by public services and “customer” charters on key service providers and with consultations on policy changes. This expansion of accountability information has significant challenges for both practitioners and typical citizens. About the former, it poses ethical challenges on which data to highlight, to whom and for what (Mason et al., 2014). About citizens, it has been suggested (Lonsdale & Bemelmans-Videc, 2007) that this volume of information has numerous defects, including the slow release of accounts which are too compromised and lacking in independence, and which are too much under the control of professionals and technocrats. The tone of these communications tends to be too polite, lacking rigour, with insufficient expertise and an overly cautious and hesitant positioning (Lonsdale & Bemelmans-Videc, 2007). This circumstance may be accentuated by the existence of the Audit Society (Power, 1997; 2003), in which audit shapes compliance and fosters a tick box society, rather than by informing citizens in public debates. Moreover, official records change continuously over time and make evidence volatile and hard to evaluate for citizens (Hood and Dixon, 2015). The sheer volume of this information may lead to information indigestion by citizens and the outcome of the subjectification of citizens as docile. On the one hand, the complexity and raw nature of data can make citizens unable or unwilling to check for accountability (Eckersley et al., 2014). On the other hand, this indigestion causes also the decreased interest of citizens to public participation, as attested by the limited engagement in initiatives such as public budgeting (Dzinic et al, 2016; Puntillo, 2013).

This outcome of the citizen in a NPM world raises fundamental issues about the nature of democracy (Doughty, 2015). In a NPM world, citizens are expected to be satisfied simply with the accomplishment of change and the efficient and effective production of results. There is a need for democratic renewal to counteract this change in the depiction of the citizen (Nguyen, 2014). Democratic renewal involves facilitating citizenship and dialogue about public interest, the moral tensions over self-interest versus public interest, the nature and role of citizenship and the realization of democratic ideals (Denhardt and Campbell, 2006). These proposals run counter to the ideas of the market place and contracting (Doughty, 2015; Boyne, 2013; Walker et al., 2011). This offers the prospect of managers, elected officials and citizens being involved in political processes over the design of public services. This would

imply a real cultural change to release the positive social, political and economic rights conferred by participatory citizenship (Clarke, et al, 1994). In practice, these observations may appear somewhat idealistic as a counter to the exercise of power by the beneficiaries of NPM ideas.

Also, there may be unintended outcomes of the responsibilities of the citizen in this onerous calculable space. There may be a decline in citizens' trust in government, in major actors and institutions (Prakash and Potoski, 2016; Mason et al., 2014; Dalton, 1996; O'Neill, 2002; Clarke et al., 2003), and there are declining voting turnouts in elections and a decline in membership of political parties (Reitan et al., 2015; Ariely, 2011). These trends of disenchantment with conventional politics have found outlets in alternative forms of political expression in the emotionally charged populist debates of BREXIT in the UK, the rise of right wing nationalism across Europe and the emergence of Donald Trump as US President. This identity politics is the antidote to the presumed rationality of the citizen in the NPM world in which he or she occupies a calculable space and makes trade-offs against different policy outcomes and proposals.

The response of governments to NPM encroachment on public accountability has been the adoption and endorsement of policies of so-called "transparency" in government affairs. The emergence of transparency in contemporary government has been attributed to the New Zealand Treasury which advocated this in 1987 (Hood, 2001, p.703). New Zealand were early proponents of NPM. Since their early advocacy of transparency in public accountability, it has become universal in its adoption and advocacy by governments, multinational agencies and government oversight organisations. Transparency has assumed a "quasi-religious" importance in contemporary affairs (Hood, 2006). Indeed, the UK Government in its 2017 Transformation Strategy (Cabinet Office, 2017) stated that: "by 2020, we want central government to: (...) provide radical transparency to citizens about: how money is being spent; who is responsible for services, components and management of data; and how they can participate in democratic processes around those services".

However, for reasons alluded to earlier, while the status of transparency is a widely accepted attribute of public accountability, the pursuit of transparency in government may have complex, unintended outcomes (Roberts, 2009). It has been suggested that current practice and advocacy of transparency in public affairs presumes that those responsible will passively accept the responsibility for being transparent and comply (Lapsley and Scheer, 2017). In practice, those expected to comply with transparency directives may actively work against them. The following responses to transparency have been identified by Lapsley and Scheer (2017):

1. Sagacious conformity and legitimation (Meyer and Rowan, 1977; Suchman, 1995; Huq et al, 2017). Organisations may go through the motions and pretend to meet the demands of transparency (sagacious conformity) and their organisations may be highly regarded as a result (legitimation).
2. Concealed actions and the exercise of Unobtrusive Power (Webb and Weick, 1979; Hardy, 1985; 1991; Hardy and Leiba-O'Sullivan, 1998; Robbins and Lapsley, 2015). Organisations may have the capability to act in a concealed manner and exercise unobtrusive power which is not detectable and undermines "genuine" transparency.
3. Organisational hypocrisy (Brunsson, 2010). It is possible that entire organisations may have a cynical culture of proclaiming their aims and values in an apparently transparent way, but consistently betraying these in practice (organisational hypocrisy).
4. Maintaining reputation (Deephhouse and Carter, 2005; Jensen and Roy, 2008; Podolny, 2005; Bertilsson & Rennstam, 2017). Finally, organisations and key actors within them may seek to "distort" transparency (twist their metrics), if this is perceived as a threat to the organisation (maintaining reputation).

The proceeding two sections have discussed the implications of “transparency” for public accountability. For politicians, “transparency” is “functional” in that it provides a simple metric of success. However, metrics can act as veils. The citizen now sits in a calculable space in which he or she makes trade-offs across different policy options based on ever expanding but reductionist sources of information. The fundamental concept of the citizen as a person who exercises his or her democratic rights at the ballot box in elections has been stretched to the limit by successive waves of NPM reforms. In effect, the word accountability has taken on an Orwellian character. While it seems like an egalitarian term, for workers, it has come to mean the constant stress of meeting targets, and in the realm of government, it has served to reduce democratic accountability to the provision of meaningless performance metrics. Aside from the unintended consequences of metrics, their manipulation and so on, they fail to illuminate, the inputs required for their achievement, nor, the processes through which metrics are produced. For example, a hospital that only performs safe and routine operations may have a better accountability/transparency metrics than one which takes on risky procedures which save lives. An important part of public services is their culture. In the next section we turn to the culture of the police as part of the Hillsborough contextualisation.

Research context: A critical perspective on policing

The opening quote in this paper, “This is the North, we do what we want”, is by a Yorkshire police officer in a novel by David Peace (1999). This statement signifies Peace’s belief in the existence of a distinct subculture within the Yorkshire police force: a systematic disregard of rules and procedures and a willingness to engage in illegal activity because they can get away with it - “weak public accountability”. In this section we discuss the extant critical literature on policing. In light of the previous section, we further discuss a Parliamentary Select Committee’s investigation of leadership and standards in the police, which included police misconduct and the manipulation of evidence by police (Home Affairs Committee, 2014). We see the Select Committee investigation as an antidote to the NPM version of “transparency” in its non-reductionist, more in-depth approach to accountability.

This major investigation (Home Affairs Committee, 2014, p.7) observed that:

“There are two sides to public perceptions of the police and to the image the police portray to us. Every day, thousands of officers show absolute commitment to their work and go beyond the call of duty to safeguard the public, prevent crime and catch criminals..... We have no doubt that the British police service will continue to shine as one of the most impressive police forces in the world, while maintaining its civilian character and the principle of policing by consent..... Behind the reputation, however, there are problems. There is a flip-side to public perceptions of the police prompted by examples of misconduct and criminality within their ranks, including a number of investigations which have come about as a result of historical police failings”.

The findings of this investigation underline many of the criticisms levelled at the police in the Hillsborough era and are central to any investigation of the activities of the Yorkshire police at Hillsborough where issues of criminal behaviour and manipulation of evidence are at the heart of this tragedy. These strands of this literature are examined as a police subculture, misconduct and transparency.

A police subculture

The nature of modern policing has been the topic of a sustained critique in the literature. This includes observations, which are contemporaneous with Hillsborough, that there is a distinct police subculture (Reiner, 1992; Prenzler, 1997). It has been suggested that most police forces, especially in liberal democracies, are characterised by a wide gap between formal rules and informal practice (Reiner,

1992). The formal dimensions of police forces constitute the “politically correct” language of the organisation. This includes mission statements, regulations and prescribed procedures. However, the informal culture – values, norms, perspectives, craft rules – is the real governing mechanism (Reiner, 1992). It has been suggested (Prenzler, 1997) that this distinct police culture entails the following elements: Disregard and disdain for rules and procedures; Disregard for due process; Cynicism, isolation and intolerance; Solidarity. This police subculture could present a formidable barrier to change⁵.

Police misconduct

In the 2013-14 session of the UK Parliament, the Home Affairs Committee (Home Affairs Committee, 2014) held a major investigation into leadership and standards of policing and uncovered allegations of criminality and misconduct by police officers. The misconduct cases included the dismissal of senior officers (including the Chief Constable and a Deputy Chief Constable) in Cleveland and inappropriate behaviour by undercover police officers, which included assuming the identities of dead infants as cover and the grooming of citizens for sex while on duty as undercover agents.

There are two particular strands of this investigation which are particularly pertinent to the present study of Hillsborough - “plebgate” and police gaming of crime statistics. The most recent, high profile case of this kind has become known as “plebgate”, in which the then Government Chief Whip, Andrew Mitchell, was advised by the police guarding Downing St that he could not enter by a pedestrian gate because he had his bicycle. At this encounter, the police officers alleged that Andrew Mitchell had insulted them by calling them “plebs”, which he denied. One outcome of this exchange was that Andrew Mitchell had to resign as Chief Whip. It later emerged that the members of the public who had been alarmed by this altercation did not exist and one unnamed member of the public who complained anonymously about overhearing the “plebs” remark was a police officer. This matter was raised in Parliament and the Prime Minister commented: “A police officer posing as a member of the public and sending an email potentially to blacken the name of a Cabinet Minister is a very serious issue” (David Cameron, Prime Minister’s Questions, 19th December 2013.) The police officer in question was subsequently imprisoned for 12 months. This reopened the debate on what did and did not happen⁶.

Police transparency

With regards to police accountability, retired and serving police officers gave evidence to this House of Commons Select Committee and stated that police crime figures are routinely manipulated: serious crimes downgraded, sexual crimes recorded as “no crimes”; victims’ reports not recorded. The following comments by the Chair and a member of this committee capture the reaction of its members:

⁵ Elements of poor police subculture have been observed globally. An UK study found racism was pervasive in the Metropolitan Police in London (Smith, 1983). This ethnographic study found racist graffiti in police officers’ toilets and stations. A more recent Swedish study revealed racist comments made by police as they observed a riot (Rennstam, 2013). Other research provides evidence of certain officers in of the New South Wales (NSW) police indulging in the illegal trading of banned drugs which they had confiscated as part of police operations. Attempts to reform this organisation were thwarted by the power exercised by the police subculture (Clegg and Gordon, 2012).

⁶ The social commentator Henry Porter (2013) observed: “What was striking about the Andrew Mitchell case is that police are so used to seeing their lies prevail in court that they did not even bother to lie very well about the incident in which they “alleged” he used the word “pleb”. They were caught out by CCTV footage and a recording of a subsequent meeting between Police Federation representatives and Andrew Mitchell”. The above comments by Porter may appear to be harsh, but there is contemporaneous evidence of other examples of this kind of behaviour by police officers and testimonies by influential witnesses that this is nothing new and is, indeed, routine. The investigation by the House of Commons Home Affairs Committee supports this observation.

Bernard Jenkin (chair) “We can’t trust the leadership of our constabulary to measure their own performance”

Greg Mulholland (LibDem) “We are appalled at.... the endemic manipulation of crime figures” (19 November, 2013)

The then Chief Constable of Greater Manchester Police Force, Sir Peter Fahy, stated that only 4 in every 10 crimes in his area are investigated by his police force. Victims of crimes are given reference numbers for insurance purposes, but otherwise the crimes are dropped (Moon, 2013). There is also evidence from serving officers in Scotland that similar manipulation of crime statistics, including the incidence of the use of “stop and search” powers were similarly manipulated, in response to the management expectation that police officers should meet all key performance indicators (Hutcheon, 2014), particularly by reporting downward trends in criminal activity. Another example of this is the treatment of the principal oversight body for the police forces in Scotland by Police Scotland⁷. The Scottish Police Authority is charged with holding Police Scotland to account. But Audit Scotland (2013) reported that selective and inconsistent information was being provided to the Scottish Police Authority by Police Scotland⁸.

Finally, while Hillsborough was not its major focus, this Select Committee was aware of, and expressed concerns over, the allegations of police misconduct at Hillsborough from the revelations of the Hillsborough Independent Panel (2012). The Hillsborough disaster took place within the context of the contemporaneous changes to public accountability set out earlier, and in the context of the more enduring police culture briefly discussed in this section.

The story of the Hillsborough disaster

The events on 15th April, 1989

On 15th April, 1989, an FA Cup semi-final match⁹, was due to be played. In the context of British football, this was a high profile match which was due to be broadcast across the world. The teams involved were Liverpool and Nottingham Forest and the game was due to be played in the “neutral” ground of Sheffield Wednesday football club - the Hillsborough Stadium. Hillsborough, akin to many English football grounds at the time had high steel fencing between the spectators and the playing field. On the day of the match, Liverpool fans were allocated tickets for both the North Stand and the West Stand at Hillsborough (see appendix 1). Entry to the West Stand was through seven turnstiles. At around 2.00pm on the day of the match, one hour before kick-off, 20% of the stand’s capacity was full. By 2.30pm, around 40% of the stand was occupied, with 4,383 Liverpool supporters entering the

⁷ This tendency of police to manipulate the reporting of events is supported by observations by the most senior judge in Scotland, Lord John McCluskey. He entered the debate on the decision by the Scottish Government to dispense with the long-standing principle of corroboration in trials in Scottish courts by making the following observations in a letter to the Scotsman (23 January 2014). “I have no general complaint against the police in the UK. They are as good as any and better than most. BUT ...there have been too many examples of police, notably detectives, distorting evidence and causing injustice”.

⁸ The above evidence is supported by the reflections of former members of the police and legal community. In a Letter to The Times, the Rev Stevens (18 January 2014), a former police officer in England, made the following observations: “The revelation that crime statistics are unreliable will not surprise many police officers. Little has changed since I joined the service in 1966: robbery recorded as theft; burglary as criminal damage, theft as lost property, and many crimes not recorded at all. Officers, usually CID, would persuade some hapless individual to “cough” [A colloquialism for “admit to”] to all sorts of offences (which he generally had not committed) in return for the promise of a word in the right ear to ensure that the sentence for whatever offence he had committed would be less. This sometimes resulted in more crimes being detected than had actually “occurred”.

⁹ The FA Cup is the world’s oldest football/soccer knockout cup competition. In the 1988/89 competition, 80 British teams competed in the competition

west and north-west terrace. Come 2.40pm, 5,183 fans had entered through the seven turnstiles on Leppings Lane, leaving 50% of the fans still to arrive with only twenty minutes to kick-off. Subsequently, with ten minutes till kick-off, 35-40% of fans were still to filter through the seven available turnstiles, roughly 700 fans per turnstile (H.M. Coroner, 2016a).

As a result of this, there was a build-up of fans queuing outside of the stadium waiting to pass through the turnstiles. David Duckenfield, the match commander ordered that a large gate, 'C', beside the turnstiles, be opened, allowing the fans who were queuing behind the turnstiles, to pour into the concourse. The fans were funnelled into pens three and four of the West Stand (see Appendix 2). However, these pens were already full. The entry to pens three and four was through a narrow tunnel built on a one in six downward gradient which failed to meet safety recommendations in the *Guide to Safety at Sports Grounds* (the Green Guide)¹⁰. Fans entering the tunnel would be unable to see that the pens were already full. Instead of blocking the tunnel off to prevent more fans entering, the already over-full pens three and four, the tunnel remained open (see Appendix 3). As a result, fans continued to fill sections three and four. At around 3.06pm, after the match had kicked off, the game was abandoned as fans began scrabbling and fleeing the West Stand over the fences to the front and side of sections three and four to save their lives. However, 96 died. The original inquests recorded that the majority had died from either traumatic or crush asphyxia. (Tempany, 2016).

Following the abandonment of the match, horrifying scenes of devastation, death and tragedy circulated as the story spread across the world. In the immediate aftermath of the event, Duckenfield denied ordering the opening of gate C and the headline *The Truth* appeared on the front of a UK newspaper *The Sun*, which stated that Liverpool fans were to blame for the disaster. It was reported that many drunken Liverpool fans without tickets, had, as part of a concerted plan, turned up to the seven Leppings Lane turnstiles, creating havoc and that, unable to push their way through the turnstiles had forced gate C open. This was entirely untrue since, as stated earlier, it was the match commander who had ordered the opening of gate C. In effect, the culpability for the deaths of Liverpool fans was placed on other Liverpool fans. The Sun article also had large front-page subheadings stating that Liverpool Football Club fans pickpocketed the dead, urinated on police officers who were trying to help the victims and physically abused a policewoman who was trying to give the kiss of life.

The quest for accountability – the truth will out

Subsequently, several forms of inquiries and other legal processes have been campaigned for to bring accountability to, and the truth about, the events of that day in April 1989 (see Appendix 4 for a fuller chronology). These included, Lord Justice Taylor's official report into the disaster (August, 1989); the first inquests (November 1989 – March, 1991) in which the jury returned a majority verdict of accidental deaths; and a Juridical Review application by representatives of some of the families to quash the inquest verdict – this was rejected in the divisional court (November, 1993). After the election of a New Labour government (1997), there was an order for a scrutiny of the Hillsborough evidence. This was carried out by Lord Justice Stuart-Smith, (June 1997) and found that South Yorkshire Police had changed a substantial number of the 164 officers' accounts of the disaster before sending them to the Taylor Inquiry. Disappointingly, Stuart-Smith later rejected any grounds for prosecutions or even quashing the first inquests' verdicts (February, 1998). Arguably, one of the most important steps forward in the quest for accountability came when Andy Burnham and Maria Eagle (Labour ministers) resolved to call for all documents relating to the disaster to be published (April, 2009). In December, 2009, the (accidental-death) verdict of the first inquest was quashed. This was followed by the Hillsborough Independent Panel Report which further exposed the police failings and mendacious blame of supporters (Hillsborough Independent Panel, 2012). New Inquests begin (March

¹⁰ A Green Guide is simply a set of rules of procedures regarding the safety and sustainability of an area, in this case Hillsborough Stadium.

2014). The new inquest verdict was delivered (April, 2016) and concluded that the 96 people were killed unlawfully. As set out in the introduction, six key actors have since been criminally charged.

The first report, the Taylor Report (1989) uncovered some of the lies surrounding the publicised cause of the events that day. The overarching message from Taylor was that the late arrival, drunkenness, and hooliganism of Liverpool fans was *not* the contributory factor behind the tragedy. In particular, rather than drunken fans forcing the opening of gate C, Chief Superintendent (match commander) David Duckenfield had **ordered** its opening. An extract from the Taylor Report suggests this when referring to a conversation between Graham Kelly (the Football Association Chief Executive), Duckenfield (Police Chief Superintendent and match commander), Graham Mackrell (Sheffield Wednesday Club Secretary) and Glen Kirton (the Football Association's head of external affairs) in the control box that day: *"he [Mr Duckenfield] also said that a gate had been forced and there had been an inrush of Liverpool supporters. He pointed to one of the television screens focussed on gate C by the Leppings Lane turnstile"* (Taylor, 1989, p. 16). Even following the Taylor Report (1989) which condemned the unreliable and exaggerated evidence of the South Yorkshire Police, the Police Federation dismissed the Taylor findings as "whitewash" at a meeting held in Sheffield, soon after the original interim report. Since then, there has been an admission by Duckenfield, where he was quoted as saying *"It's difficult to envisage in this quiet courtroom, that on that afternoon when you make a decision of that nature it really is, I'm at a loss to describe it, other than to say it is a momentous decision and that your mind is such that you don't think of the next step"* (H.M. Coroner, 2016h, p. 3).

Aside from the blatant lies of Superintendent Duckenfield following the tragedy, more recent investigations have revealed extensive manipulation and deceit by South Yorkshire Police. For example, at the time, claims were made by "unnamed sources" (these were later discovered to be a Police Federation spokesman and the Sheffield Conservative MP, Irvine Patnick) that drunken Liverpool supporters had *"deliberately arrived late determined to force entry"*. In other words, that the reason for the crush outside of the stadium which led to gate C being opened was because of late arriving drunken and ticketless fans. The second Inquest jury heard former Chief Superintendent Terry Wain admit that a report he prepared had exaggerated claims that "several thousand" spectators had arrived at the ground within minutes of kick-off.

During the most recent (2014) inquest into the tragedy, former Chief Inspector Brayford claimed he wrote a short report about relevant matters of the disaster in its immediate aftermath. Subsequently, he was instructed by a senior officer (Mole¹¹) not to discuss the contents of the report. He claimed Mole said *"I'm not doing this to protect Duckenfield & Co. I am trying to protect the good name of the South Yorkshire Police, and if that means being loyal to the chief constable, then so be it"* (H.M. Coroner, 2016b, p. 24).

In addition to omitting evidence, statements made by police officers who worked outside Leppings Lane and around the West Stand were altered by solicitors at the time of the tragedy for the Taylor Inquiry (1989). Evidence from PC Washington¹² at the new inquests in 2014, was that two extra serials¹³ should have been within the concourse of the West Stand. This evidence was deliberately omitted by the solicitors when the original statement was signed off. Further to this, a policeman got him to sign off the statement with this part of the evidence missing, unbeknown to Mr Washington (H.M. Coroner, 2016c). In all 116 out of the 164 statements taken from South Yorkshire Police officers

¹¹ Mr Mole was the Chief Superintendent before Mr Duckenfield took over the post of South Yorkshire Police division 'F' Chief Superintendent in the month prior to the Hillsborough disaster.

¹² PC Washington was part of serial 14 and was allocated a position in the inner concourse of the West Stand beside Leppings Lane.

¹³ Serials are a small group of ground police officers that are deployed in specific areas around the stadium.

straight after Hillsborough had been either amended or removed to improve the case put forth by the South Yorkshire Police (House of Commons, 2012, p. 23).

Such was the South Yorkshire Police's attempt to provide a substantive case against the Liverpool fans that alcohol tests were carried out on the victims to determine intoxication levels. The recording of blood alcohol levels in victims and questioning of their bereaved families about their drinking habits proved highly controversial and upsetting at the time. Indeed, 22 of the victims were children. Scraton (2016, p 360), states that "As each inquest opened, the recorded blood-alcohol level of the deceased was announced creating a kind of league table of blame through which the victims were named and shamed". The Independent Panel Review Report 2012, asserts that documents disclosed by the coroner in 1989 *"provided no rationale for the Coroner's exceptional decision to take samples for blood alcohol measurement from all the deceased"* (House of Commons, 2012, p. 15). Of the 96 deceased, only 15 fans had statistically significant levels of alcohol in their blood, somewhat refuting the claims made by Mr Duckenfield and the South Yorkshire Police regarding drunk and disorderly fans being the cause of the disaster (Taylor, 1989, p. 18). Moreover, evidence gathered from shops and public houses which sold alcohol surrounding the stadium *"did not suggest a great amount of alcoholic drink was being bought here"* (Taylor, 1989, p. 9). These alcohol blood level checks were clearly designed to strengthen the case for the South Yorkshire Police, as the police force cross-checked the non-zero alcohol deceased personnel with police national computer checks (House of Commons, 2012, p. 15).

In short, some of the most senior officers involved in policing Hillsborough collaborated to cover-up the causes of the disaster. The initial Taylor report, although derided by the South Yorkshire Police, found the direct major causes of the incident, for example, the opening of gate C. This was its narrow focus. However, while Taylor's finding was in line with its narrow remit, a fuller understanding of Hillsborough was hampered by this very narrow focus. After Taylor, the initial inquests too seemed to be hampered by a narrow focus. This is discussed next.

The 3.15 cut-off point.

The position of the original coroner was that those who died received the injuries that caused their death before 3.15pm, even if they lived beyond that time. His logic was that in each case there was no 'new intervening act' (novus actus interveniens) that contributed to the deaths. This rationale, however, also suggested that, whatever the interventions, or lack of interventions, as part of the emergency response, each death was unavoidable once 3.15pm had been reached (House of Commons, 2012, 2.10.6). This decision remained of profound concern to the families of the bereaved. It meant that there was no official recognition that the delivery of appropriate and timely intervention was significantly hampered by lack of coordination of the emergency response, lack of prioritisation of casualties and shortage of basic equipment (House of Commons, 2012, 2.10.8). As the later, Hillsborough Independent Panel Report (2012, p.21) documents, *"the 3.15pm cut-off severely limited examination of the rescue, evacuation and treatment of those who died. This raises profound concerns regarding sufficiency of inquiry and examination of evidence"*. In short, the families believed (with good cause) that a better emergency response would have saved the lives of some of the victims, but the initial inquest did not consider this. Aside from serious failures in terms of the emergency responses, there were other broader policing errors.

Policing errors

One powerful reason for the police to divert blame from themselves to the victims, was that it would serve to cover up a host of other problems with the South Yorkshire Police operation (aside from Duckenfield's order to open gate C). Chief Superintendent Duckenfield had a lack of relevant experience in the position of match commander. He had only taken control of two matches in the April prior to the disaster, both of which were league games, meaning the attendance was far from full capacity (H.M.Coroner, 2016d). The man he replaced, Mr Mole, had experience of officiating the same

fixture the previous year, with some officers claiming this disaster would not have happened under his stewardship. Chief Inspector Brayford¹⁴ claimed that Chief Superintendent Duckenfield failed to attend any Hillsborough planning meeting before the 27th March 1989. Moreover, the game had a 10% reduction in police resources compared to the same fixture, at the same ground, the previous year. This was based on the initial instructions by Mole but was approved by Duckenfield prior to the match going ahead (H.M. Coroner, 2016e).

The build-up of fans in front of the turnstiles which led Duckenfield to order the opening of gate C was due to the inadequate number of turnstiles. Lord Justice Taylor's report into the disaster, concluded that both the club and police "should have realised the turnstile area could not easily cope with the large numbers demanded of it" unless they arrived steadily over a lengthy period. The health and safety expert from the Hillsborough Independent Panel Review 2012 (House of Commons, 2012, P.17) explained that *"the calculated rate of admission shows that the crowd could not have completed entering the ground until approximately 40 minutes after the kick-off"*.

Other "errors" made by the South Yorkshire Police, included the radio systems which stopped working around 2pm. This caused issues surrounding communication between the control box (where Chief Superintendent Duckenfield, police officer Bernard Murray and Superintendent Greenwood resided) and the police officers located around the ground (H.M. Coroner, 2016f). The division of control and managerial accountability was another problem with the police operation on the day of the match. Two chief officials, Superintendents Marshall and Greenwood, had somewhat confusing roles which could both be viewed as holding accountability and a duty of care over the fans in the West Stand and its tunnel. As the Taylor Report 1989 (p.38) explains, Mr Marshall oversaw the perimeter gate serials (see footnote 14), which backed onto Leppings Lane, whereas Mr Greenwood was 'Ground Commander' which extended his responsibilities from the pitch to the perimeter gates. One would think, it was Mr Greenwood's responsibility to understand the problems that were created by opening Gate C, however he was positioned near to the players' tunnel and was therefore in no position to exercise control over the West Stand concourse. Contrary to this, Mr Marshall was positioned near the turnstiles which meant he had the ability to exercise control. In addition to this, the Operational Order for the match did not detail the duties for the deployed officers in the Leppings Lane end (Taylor, 1989, p. 49).

Aside from some of these more operational issues with Hillsborough, part of the controversy surrounding the South Yorkshire Police's involvement in the Disaster was the story of manipulation and attempts to communicate their side of the story to the general public.

Allies in the cover-up

One of the key tactics to deflect blame from the police was to enlist the Parliamentary support through local MP Michael Shersby. An extract from the minutes Police Federation Joint Branch Board meeting on the 1st February 1990 reveals this: *"Michael Shersby, our Parliamentary Advisor would be asked for his assistance in obtaining support from the house, where all the story would be related on how shabbily we had been treated"* (South Yorkshire Police, 1990, p. 3). The meeting minutes also revealed that the Police Federation Secretary at the time, Paul Middup, was going to request that Mr Shersby ensure that the drunkenness of Liverpool fans is mentioned to the House. This was all part of the story of *'how shabbily we [South Yorkshire Police] had been treated'* (p.3). The independent panel review (Hillsborough Independent Panel, 2012) found that Mr Middup and the South Yorkshire Police wanted to communicate their side of the story rather than letting other versions of events, truthful or not, be communicated to the general public.

¹⁴ Frank Brayford was a former Senior Chief Inspector in South Yorkshire Police at the time of the Hillsborough disaster. He was involved with the planning for the FA cup semi-final.

In order to further promote the South Yorkshire Police's version of events, the media were also used as another key channel of communication. Sheffield-based Whites News Agency received reports from four senior police officers and local Conservative MP, Mr Patnick, that Liverpool supporters were responsible for the events that unfolded that day (House of Commons, 2012). The information leaked to the local news agency was the information used to articulate the infamous *The Sun* article. It was then latterly the decision of *The Sun* editor Kelvin MacKenzie to run with the front cover featuring these false and deceitful accusations regarding the Hillsborough victims.

Part of the efforts to advertise their side of the story involved attempting to prevent police officers claiming compensation for suffering injury or psychological damage. Initially, the Sheffield branch of the Police Federation proposed that all officers affected by the disaster should simply claim from the Hillsborough Disaster Appeal, rather than attempting legal action against the force (House of Commons, 2012). In the June following the disaster, a letter from the Police Federation was released to all affected officers from the disaster claiming, that West Yorkshire police officers had successfully won compensation from the Bradford Fire Disaster Appeal and that Hillsborough police officers can likewise claim in a similar way (House of Commons, 2012).

The focus on the fans further served to deflect attention away from the serious health and safety issues with the Hillsborough stadium itself, for example, as mentioned earlier, the inadequacy of the number of turnstiles for fans entering the West stand. These will be considered next.

Physical issues with the Hillsborough stadium

While there were some grave issues with the policing of the Hillsborough match, there were also serious problems with the football ground itself. As set out above, the number of turnstiles was inadequate. The coroner's statistics from turnstile inflows reinforced the evidence that the health and safety of the West Stand was insufficient, as Leppings turnstiles had a footfall rate of 1,442 per turnstile. This is in stark contrast to the Spion Kop end which had an inflow rate of 500 and the south stand upper at 494 (H.M. Coroner, 2016g).

The safety barrier heights did not comply with the 1976 and 1986 Green Guide. The first inquest also noted the fencing was too high for fans to escape in an event of a serious incident. Although the culpability for this is Sheffield Wednesday Football Club rather than the South Yorkshire Police Force, questions were raised about the inspections prior to the match going ahead.

Perhaps even more damning is the crowd crushing that had been reported in previous Hillsborough fixtures. Assistant Chief Constable Goslin in the de-briefing of the 1981 FA cup semi-final, eight years' earlier stated that *"it was his decision to remove spectators from the Leppings Lane end of the ground to the other side in order to ease a dangerous situation where serious injuries or even fatalities were a real possibility"* (South Yorkshire Police, 1981, p. 1). The police were also aware of the potential for exacerbated problems in the event of fans arriving late for the game. However, this was not the only game to provide foresight into 1989, with the same fixture in 1988 reporting similar problems with Liverpool F.C once again involved in the fixture.

In the second inquests, a Structural Engineering expert, Mr Cutlack, pointed out that the entrance into the West Stand from Leppings Lane *"formed a natural funnel"* for people, in contrast to the long-banked entrances of the other stands at Hillsborough (H.M. Coroner, 2016g). Expert advice from the enquiry concluded that the maximum capacity of the pens in the Leppings end was 2,300, not the 2,900 documented in the stand safety certificate.

Summary

In summary, Hillsborough was a catastrophic event caused by a culmination of policing and safety errors and breaches. It has been argued that Hillsborough was preventable (Scraton, 2016; Tempny, 2016). The warning signs were there from previous year's matches although the internal problems within the South Yorkshire Police compounded the problem. Duckenfield's lack of experience was important, but, the conspiracy to cover up the truth of the events of 15th April, 1989, compounded the horrific nature of the event itself. Only now, after almost thirty years, of fighting for accountability, the bereaved families are beginning to see some of those who were culpable, being to be held to account for the ninety-six lives lost. Tempny (2016, pp 371 - 372) argues that the "denial of the truth around Hillsborough caused severe damage to the mental health of many survivors" and that the "truth" as concocted by the British establishment was too much for some supporters who – decades later – hanged themselves in the garage or jumped in front of a train. This raises the question as to what gave the "establishment" (especially the police), the confidence and brashness to create and maintain this "truth". This story reveals an entrenched set of behaviours which corresponds to the actions of a politicised organisation which was an example of organisational hypocrisy (Brunsson, 2010). These police officers at Hillsborough were using concealed actions and the exercise of unobtrusive power (Webb and Weick, 1979; Hardy, 1985; 1991; Hardy and Leiba-O'Sullivan, 1998; Robbins and Lapsley, 2015) to maintain a reputation of South Yorkshire police as responsible and trustworthy (Deephouse and Carter, 2005; Jensen and Roy, 2008; Podolny, 2005; Bertilsson & Rennstam, 2017). The next section sets out the social, economic and political contexts of Hillsborough in an attempt to answer the question of how this police force felt entitled to conduct itself in this manner. It considers football as a "self-regulating field" alongside the political context of the Thatcher administration which was in power at the time of Hillsborough.

The relationship between football, the Thatcher government, collective resistance and the police.

Self-regulation

The field of football is "deeply embedded into the wider institutional and political realities of which it is a conscious reflection and manifestation" (King, 2010, p 890). Fitzpatrick (2016) argues that the regulation of British football by government reflects the wider context of British politics in which there has traditionally been a disproportionate representation of an Oxbridge, public school elite of men who were steeped in the late Victorian belief in amateurism, in both government and sport (see also Polley, 2006). This is manifested in the relationship between government and sport such that there has been "an instinctive aversion by government to interfere in the "voluntaristic fabric of British sport; preferential treatment for the "gentlemen amateur (athlete, cricketer, rugby union player) over the "unsportsmanlike behaviour" of professionals (particularly footballers); and the informal and private nature of "official" involvement of the state in sport" (Fitzpatrick, 2006, p 179; see also Polley, 2006). In practice, historically in Britain, football has been left alone on the premise that it will "self-regulate". Even today, the rules of the field of football can trump those of government (see Cooper and Joyce, 2013). It has been argued that Hillsborough demonstrates that the field of football is incapable of regulating itself and that the safety of club supporters has always been a marginal concern of the self-regulating football authorities (Fitzpatrick, 2016). Scraton (2016) further argues that the football authorities have a deep seated apathy to the safety of football grounds.

Thatcherism and football

The political context of Hillsborough was more profound than simply the state-donated historical ability of football to self-regulate and a lack of concern with health and safety. Football and its supporters seemed to be somehow at odds ideologically with the Thatcher revolution which was well underway by the time of Hillsborough. Football seemed to be associated with industrialisation and

the past. This was captured succinctly in 1985¹⁵, four years before Hillsborough, by the Sunday Times newspaper¹⁶. It published a now infamous editorial which characterised football as a “slum sport played in slum stadiums and increasingly watched by slum people, who deter decent folk from turning up”. This viewpoint was amplified in 1989 in The Economist which stated that “the game is irredeemably tied to the old industrial north, yobs and slum cultures of the stricken inner cities – everything in fact that modern Britain aspires to put behind it” (cited in Fitzpatrick, 2016, p 191).

The growth of neo-liberalism and the Thatcherite revolution was more complex and holistic than “deindustrialisation”, “modernisation” or even ideology, although it involved each of these. The Thatcher government understood that for its project to come to fruition, “collective strength” would have to be replaced by “Entrepreneurial Individualism” (Buckley, 2015; see also Cooper, 2015). Football supporters were very much associated with collective working-class strength. The idea of this class strength was something which Thatcher was antagonistic to and which she wanted to discipline (Kersting, 2008; Friedman, 2009; King, 2010). The role of the police in the Thatcherite attack on “collective strength” (which included trade unionism) is an important part of the context through which to understand the “unashamed” activities of some senior police officers, during and after Hillsborough. The confidence to perpetuate a web of lies and the strength of the police authorities in the 1980s was derived through their role in the policing of industrial and social strife during the Thatcher administration. This gave them a mentality/culture that they could do what they liked. Indeed, the false case constructed by the South Yorkshire Police immediately after and since Hillsborough had been tried and tested in an earlier incident involving the South Yorkshire Police -- the “Battle of Orgreave” which will be discussed next.

The role of the police in the Thatcher revolution – the battle of Orgreave

A key event in the miners’ strike was a South Yorkshire Police operation against striking miners which took place on 18th June, 1984, in Rotherham (widely known as the “Battle of Orgreave”). The “battle”, shown on TV, revealed scenes of well-armed and defended police committing violence against pickets. Ninety-five miners were arrested and 55 were charged with the serious offences. The charged miners had all been badly beaten. Chris Kitchen (current General Secretary of the National Union of Mineworkers) believes that Orgreave was a prepared operation by South Yorkshire Police. It has recently come to light that The Chief Constable of South Yorkshire Police, Peter Wright, directed the plan to charge miners with serious offences (riot and/or unlawful assembly) which carried heavy prison sentences rather than minor public order offences. Leon Brittan, (Home Secretary), insisted that miners who were convicted should serve a life sentence.

It was not until the trial of the miners that the full scale of police malpractice became clear. While the police had a camera filming the event, this film was not used in prosecution evidence. The accused miners and their solicitors insisted on it being shown to the jury, in the face of objections from the prosecution. According to one of the defendant’s legal representatives, Michael Mansfield QC, the film contradicted key aspects of the prosecution’s evidence. Once individual arresting officers were cross-examined, it came to light that officers who had arrested miners would book them into custody then go to portable buildings where plain clothes policemen would dictate their statements to them. Individual miners were accused by two police officers of throwing stones in the context set out by the plain clothed policemen such that they could then be accused of participating in a riot. When the trial of the first group of miners fell apart, the prosecutions collapsed. The miners’ solicitors accused the police of vicious unprovoked assaults, of perjury and perverting the course of justice. Mansfield described the case as “the biggest frame-up ever”.

¹⁵ 19th May, 1985

¹⁶ The owner of the Sunday Times was Rupert Murdoch, a renowned supporter of Thatcher.

There seems to be little doubt that some miners had thrown stones at the police. But, the level of violence used by the police, and the orchestrated deception designed to imprison innocent men for life, in order to defeat the miners' strike, was shocking. If the police had been made accountable for their actions at Orgreave, this may, at the very least, have prevented some of the worst aspects of Hillsborough. But the organisational culture which enabled police brutality, false statements and so on at Orgreave was rewarded and applauded by the Thatcher government (Scraton, 2016; Tempamy, 2016). And some of the staff involved in Orgreave, were also involved in Hillsborough.

The key players in the Battle of Orgreave who were implicated in Hillsborough.

Peter Wright, the Chief Constable who had overseen the operation at Orgreave was responsible for the removal of Brian Mole, a nationally renowned football match commander who had extensive experience of policing Hillsborough. Wright appointed David Duckenfield, who, as explained earlier, had no experience of policing Hillsborough, to take charge of the match.

Another key individual was the police solicitor, Peter Metcalf. Metcalf became involved in Orgreave when a group of the acquitted miners brought an action against the South Yorkshire Police who settled the claim by paying £425,000. The police did not admit liability. However, an Independent Police Complaints Commission report into Orgreave (June, 2016) stated that the force's solicitor at the time, Peter Metcalf, would have known about the issues with the police notebooks and appeared to accept there may have been perjury by officers at the Orgreave trial and so suggested that the case was settled because the police did not want the facts to become public. After Hillsborough, the South Yorkshire Police officers were given an unprecedented instruction not to write in their official pocket notebooks; then 164 officers' accounts, written instead on plain paper, were amended. The solicitor who advised the force on that process was Peter Metcalf. Peter Metcalf has been charged with committing acts with intent to pervert the course of public justice relating to material changes made to witness statements¹⁷.

Summary

In this section, we have set out the broader context of policing at Hillsborough. The Thatcher government had recognised that to pursue its economic programme, it would have to overcome trade union opposition. It developed a strategy to use the police, and newly constructed police units, to help achieve this. This evidence suggests that the police were allowed to operate beyond the law, seemingly with the sanction of government. The Thatcher government could have ordered an inquiry into Orgreave. Holding the police to account for their actions at Orgreave might not have prevented the Liverpool vs Nottingham Forest match being held at Sheffield Wednesday football ground with all of its inherent health and safety issues, nor might it have stopped an inexperienced commander from making a huge "mistake"; but it might have altered the culture of the South Yorkshire Police and saved many bereaved families from going through the additional pain and suffering caused by the police, the Sun newspaper report and so on. The next section will briefly consider the roles of the bereaved, injured and their supporters in the fight for accountability.

The different battles in the fight for accountability.

The Hillsborough disaster on April 15th, 1989, resulted not only in the deaths of 96 football fans and the injury of many others. It also sparked numerous social movements and social action in the search for accountability for those deaths and for those most deeply affected by them. Support groups such as the "Hillsborough Family Support Group," "Hope for Hillsborough (for Justice)" and "Justice for the

¹⁷ Deputy Chief Constable Peter Hayes and Chief Constable Walter Jackson were also connected to both cases. Both were involved in a review of evidence after Orgreave. Hayes was also involved in co-ordinating police evidence after Hillsborough. Jackson went to watch the match.

96” became significant actors in the fight for social justice. After each report, inquest and legal phase, the campaigners were confronted with another hurdle. The first significant blow in the quest for accountability came after the Taylor inquiry which (as set out earlier) pinpointed the main reason for the disaster as a “failure of police control” (Taylor, 1989, p. 49). This had raised hopes that those responsible would be held accountable for what took place that day (BBC, 2017¹⁸). However, the Director of Public Prosecutions concluded that evidence used to compile, and within, the report was insufficient to press for the criminal convictions of anyone involved.

The anger resonating throughout the community was further exacerbated by the coroner’s inquest in 1991. As set out earlier, the coroner’s decision to implement a 3.15pm cut-off for evidence caused controversy and confusion. Anne Williams, the mother of Kevin Daniel Williams, was a significant actor in the social fight for justice. She was concerned about the paucity of evidence about events after 3.15pm and she had a strong conviction that her son was alive after this time – she set out to discover the truth of what happened to her son that day and to seek justice for all those involved (Conn, 2013; Williams and Smith, 1999). Williams set up a charity named “Hope for Hillsborough (for Justice)” which accumulated funds to pay for legal fees and helped to raise awareness of the injustice. Beginning in 1991, Anne Williams sought a new inquest that would consider evidence after the 3.15pm cut-off. This faced two initial set-backs: it was first objected to by the attorney general, and then denied by two high-court judges who suggested that a new inquest was not “in the interest of justice”. The work of Anne and her peers helped uncover more police cover-ups, such as the police denial of the presence of ambulances at the stadium when the West Midlands Police had footage to show that there were. Special Woman Police Constable Debra Martin confirmed to Anne Williams that the West Midlands Police had pressured her into changing her original statement so that it no longer contained the true details of how Kevin Williams had died in her arms (Conn, 2013).

Public awareness of the fight for accountability was not only kept alive by active campaigners, but also by two key television programmes. One was “The Cook Report: Kevin’s Mum” (2 June 1994) which alleged that there was evidence that Kevin Williams was alive beyond 3.15pm. The other was Jimmy McGovern’s award-winning docudrama Hillsborough (December, 1996). The government’s response to the Hillsborough TV drama was to produce an evidence scrutiny authored by the Lord-Justice Stuart-Smith. Anne Williams described Stuart-Smith’s finding as “one man’s opinion” and “another stitch-up” (Williams, 2011). Lord Justice Stuart-Smith acknowledged each of the submissions and their grounds for a new inquest and refuted them all.

“The answer to the question how the deceased came to their deaths was that they suffered from traumatic or crush asphyxia as a result of being crushed in pens 3 and 4 through dangerous overcrowding with the result that they were unable to breathe for a continuous and sufficiently long period of time to cause death. They did not come to their deaths because first-aid or medical attention failed to resuscitate them.” (Stuart-Smith, 1998, p. 49)

Like the Taylor Report, and the first inquests, Stuart-Smith’s narrow focus was on the direct cause of death.

The battles continued. A significant breakthrough came in 2009, when the then Secretary of State for Culture, Andy Burnham, agreed that all public records become available to assist in further enquiries. And this was supported by the Prime Minister, Gordon Brown (Tempany, 2016). A 140,000-signature petition forced a Commons debate in 2011 which led to the full disclosure of 300,000 documents held by public bodies on Hillsborough. Following this, the Hillsborough Panel Review 2012 came to fruition. As part of this review, 450,000 documents were reviewed and the findings summarised. In addition to this, new inquests began in 2014 which lasted until 2016. Each of the ninety-five victim’s families

¹⁸ <http://www.bbc.co.uk/news/uk-england-merseyside-38582111>

had their own separate say in the preliminary stages of the investigation. This has become the longest case in front of a jury in the history of British law. As put by the chairwoman of the Hillsborough Family Support Group, Margaret Aspinall, when referring to the duration of the investigation, "This is definitely the start of the end" (Independent newspaper Editorial, 29 June 2016, p 2). At the time of writing this paper, the trials of some of those involved are just beginning. Perhaps it is too early to draw the full lessons from Hillsborough. But the next section will discuss some of the central issues regarding the accountability aspects of the case.

Hillsborough – lessons for accountability

The Hillsborough case demonstrates that accountability as a socially progressive term has some force. For the less powerful to achieve accountability from those with more power, in the case of Hillsborough, has taken many years and outstanding levels of determination. In short, accountability needs to be "active", and we would argue, collective. Accountability needs active knowledgeable citizens; it is not simply being "given an account" – although that may be part of it – Dickenfield and the South Yorkshire Police should have told the truth. Furthermore, accountability requires institutions through which people can be held to account. Accountability is imperfect -- some of the key players will never be held to account because they have died, or because they can hide behind what might be described as "system failures". For example, the UK football authorities, as set out earlier in the paper, did not seem to have robust systems in place to ensure fan safety. And the Conservative administration appeared to be culpable for the culture of the South Yorkshire Police.

Political allies

The case demonstrates that developing powerful allies was helpful. These allies could not replace the social movements but they could help to give voice to them and perhaps to give them greater public exposure¹⁹. Arguably, the most important "powerful allies" in the more recent stages of the campaign turned out to be politicians. When Tony Blair was elected as Prime Minister in 1997, he did not see the point of a Hillsborough Review but Gordon Brown, who became Prime Minister in 2007, directly after Blair, sanctioned Andy Burnham's very important initiatives (Tempany, 2016). Tempany, (2016, p 259) reports how this came about. Burnham stated that "he (Brown) gave me permission to add it to the Cabinet agenda, which is quite an issue - you can't always just bring along new issues. I spoke to the Cabinet and there was quite a discussion, but then Gordon said, "No, I think we're going to back Andy (Burnham) on this". And I just sat there and thought ... that was the moment where it all changed". So, in the end, Prime Ministerial backing was given and this enabled the fight for accountability to move forward. The other intuitions which were most needed by the campaigners were legal ones.

The legal system

The early legal processes (notably, Taylor and the Inquest), while useful, failed to capture the important social, economic, political and cultural issues surrounding Hillsborough (Cooper et al, 2011). The current UK Act which regulates public inquiries is the 2005 Inquiries Act, can also narrow and attenuate a concern with these wider issues. The Act has attracted significant concern. It has been noted that the Act's processes are subject to the influence of fiscal and political pressures, and so, is in need of change (Samiloff, 2009). Requa (2007) explores whether the Act is likely to result in inquiries that are compliant with Art.2 jurisprudence of the European Court of Human Rights. It argues that the Act weakens the ability of inquiries to be independent of government officials, transparent, and able to safeguard the interests of victims, thus it is difficult to envisage an inquiry under the Act satisfying Art.2 obligations. Ireton (2016) assesses the prerequisites for public trust in inquiries in the wake of the controversies surrounding the Independent Panel Inquiry into Child Sexual Abuse,

¹⁹ These allies included many high profile individuals, to name a few – Jimmy McGovern, Kenny Dalglish, and Stephen Gerrard.

established in 2014 to investigate allegations of child sexual abuse by public office-holders. In short, there are grave concerns about public inquiries in the UK.

The Hillsborough families and their supporters, recognised the inadequacy of the Inquiries Act, and campaigned for a change in the law. Their website²⁰, stated that--

“The families of those who died in the Hillsborough Disaster have spent 27 years fighting not only for justice for their loved ones, but so that what happened to them can never happen again. The recent Hillsborough Inquests made it all too clear that not enough has changed when it comes to public institutions acting in the public interest. It is past time to put that right.”

The lawyers who represented the Hillsborough families (one of whom is Michael Mansfield QC, who also acted for some of the Orgreave miners) in the recent inquests drafted a new piece of legislation, the Hillsborough Law or Public Authorities Accountability Bill. The Bill aimed to address some of the most important legal hurdles facing the families in their fight for accountability. The bill made it a legal duty for public authorities and public servants to tell the truth and to ensure legal aid for bereaved families. It made lying or hiding the truth at inquests punishable by a prison term and contained penalties and fines for those who are wilfully non-compliant. It also made it an offence for lies to be given to the media. The Bill was introduced to parliament by Andy Burnham. It had its first reading in March, 2017, and passed with cross-party consensus. However, a General Election was called and Parliament dissolved on 3 May 2017. This meant that the Bill fell and no further action will be taken²¹.

While the Hillsborough Law would have represented a significant legal device to ease some of the legal aspects which confronted the Hillsborough families in their quest for accountability, another important hurdle faced by the families was the culture of the South Yorkshire Police. Hillsborough was not simply a horrific mistake made by a single police officer (Duckenfield), nor this officer's lie about gate C. The context was a Thatcherite/neo-liberal culture which vilified working class identity and working class collective institutions, and which gave a sense of entitlement to senior police officers to act outside of the law, and enabled senior police to force junior officers to lie and amend their notebooks, all to reduce collective opposition to the Thatcherite/neo-liberal economic project.

New mechanisms that have been put in place since Hillsborough for “enhanced police accountability” in the form of the Police Reform and Social Responsibility Act 2011. The concern with “accountability” embedded into the Act, alongside its requirement for citizens to elect a Police and Crime Commissioner, may make it seem as if Hillsborough was a problem of the past, and that the English police force in 2019, is accountable through the law. But it is worth setting the Act in terms of Thatcher's ideological, political and economic project. Although, by 2011, when the Act was passed, Margaret Thatcher was in frail health and had been suffering from Alzheimer's disease for many years, the Act continued with her programme of “changing the heart and soul” of Britain, and replace what she describes as “collectivist society” with “personal society”. In an interview in The Sunday Times newspaper two years after the 1979 Conservative election victory, Thatcher is reported as saying

What's irritated me about the whole direction of politics in the last 30 years is that it's always been towards the collectivist society. People have forgotten about the personal society. And they say: do I count, do I matter? To which the short answer is, yes. And therefore, it isn't that

²⁰ <https://www.thehillsboroughlaw.com/>, accessed 16th March, 2018

²¹ <https://services.parliament.uk/bills/2016-17/publicauthorityaccountability.html>, accessed 7th December, 2018

I set out on economic policies; it's that I set out really to change the approach, and changing the economics is the means of changing that approach. If you change the approach you really are after the heart and soul of the nation. Economics are the method; the object is to change the heart and soul.²²

In the next section, we will discuss how the Act, is serving to “change the heart and soul” by narrowing political debate to a singular focus on “economic rationality/efficiency” aligned to an array of performance metrics. It further considers and how, by imposing a managerial form of accountability police officers are individualised. In a move wholly consistent with the neo-liberal/Thatcherite project, the Act makes accountability mean “efficiency” (Brown, 2015). It is now only legitimate to question the police in terms of some kind of functional rationality which equates to a very narrow understanding of efficiency. This is an attenuation of the rights and entitlements of citizens who should be the central focus of any form of public accountability. In effect, the conflation of accountability with efficiency eliminates any political energy for a broader political debate, and consequently, changes the heart and soul of democratic political imaginary. This is discussed further in the next section.

Police accountability since the passing of the Police Reform and Social Responsibility Act 2011

The overall picture

In England and Wales there are 43 territorial police forces, each headed by a Chief Constable, who has ultimate authority over all operational policing decisions and staff that the force employs. Since the passing of the Police Reform and Social Responsibility Act 2011, which came into force in 2012, chief constables report to an *elected* police and crime commissioner (commissioner), rather than the previous police authority (17-member committee) system. The new system is supposed to encourage more local variety in terms of police priorities since each commissioner has to set out both the objectives (performance outputs/targets) that their local police force must achieve as well as allocating the funds required to achieve these objectives. While the objectives should be set in consultation with the Chief Constable, each commissioner is charged with “holding their police force to account” on behalf of the local electorate.

On the face of it, the new Act appears to herald in, enhanced local democratic accountability. However, the setting of local objectives diminishes the role of either local or central government in terms of its role in discussing broader issues surrounding justice, policing values and so on. Worse, the electorate has no say in policing priorities. In effect, broader political debate about policing has been replaced by program implementation. Wendy Brown (2015) describes this change in the architecture of the state as *substituting government with “governance”*. Governance signifies a specific mode of governing that is institutionalized in processes (for example objective setting), norms (benchmarks and so on) and practices (value for money audits and so on). Tellingly, Brown, (2015, p 127) states that above all, “governance **reconceives** (emphasis inserted) the political as a field of management or administration and **reconceives** (emphasis inserted) the public realm as “a domain of strategies, techniques and procedures through which different forces and groups attempt to render their programs operable”. Thus, when governance becomes a substitute for government, it carries with it a very specific model of public life and politics. Overall, “public life is reduced to problem solving and program implementation, a casting that brackets or eliminates politics, conflict, and deliberation about common values or ends. Indeed, when this narrowing of public life is combined

²² <http://www.margaretthatcher.org/document/104475>

with the strong emphasis of governance on consensus, a hostility to politics becomes palpable” (Brown, 2015, p 127)²³.

In effect, the accountability of commissioners to their electorate is procedural – have they discharged their functions? Elections are held every four years, but the system statement does not specify any process to recall an elected commissioner if they fail to fulfil their duties for any reason. This raises the concern that if serious issues arise with a commissioner’s performance or conduct it may be difficult or impossible for local people or the police and crime panel to address them. More importantly, the role of the commissioner is akin to a “contract monitor” – there is nothing in the remit of the commissioner to “interfere” with the police, except in terms of their fulfilment of agreed objectives.

Cost savings and austerity are embedded into the system. The Home Office expects commissioners to “make efficiencies”. In practice when deciding on their objectives, the Chief Constable and the commissioner cannot help but be concerned with what can be achieved with a given level of funding; priorities must be set within the budget. Each year as more funding cuts are made, the Chief Constable is expected to produce the same objectives, the difference being made up by “commissioning” (outsourcing/privatising) services. The Committee of Public Accounts set out five essentials which it deems necessary for accountability when greater responsibility and funding are devolved (HC Committee of Public Accounts, Accountability for public money, Session 2010-11, HC 740, April, 2011). One essential requirement is that there is a “clear process for measuring outcomes, evaluating performance and demonstrating value for money, which allows organisations to be held to account and enables proper comparisons with other organisations providing the same or similar services. In order for such comparisons to be made, commissioners must, by statute, publish certain types of information. The Elected Local Policing Bodies (Specified Information) Order 2011 lists 36 discrete pieces of data that should be published by the commissioner” (NAO, 2014²⁴). No doubt, league tables would make the task of comparison easier.

In a 2014 UK, National Audit Office report on police accountability, the head of the National Audit Office stated –

“The new policing framework has been in place for only just over a year but already it is clear that there are gaps in the system with the potential to undermine accountability both to the Home Office and the public. More work is needed to ensure that all elements of the framework are working effectively to minimize risks to value for money.”

Amyas Morse, head of the National Audit Office, 22 January 2014²⁵

The short extract highlights both the managerial nature of contemporary police accountability (it is “upwards” to the Home Office as well as to the public) and the need for “value for money”. Value for money, it seems, is the “key” risk factor in terms of police accountability.

²³ As problem solving replaces deliberation about social conditions and possible political futures, as consensus replaces contestation among diverse perspectives, political life is emptied of what theorists such as Machiavelli took to be its heart and the index of its health: robust expressions of different political positions and desires. For Machiavelli, such expressions were the very essence of political liberty and also presented the differences and the energies inherent in the political bodies from becoming toxic” (Brown, 2015, p 127).

²⁴ Separately, the Information Commissioners Office has published guidance on what information police forces could publish. The NAO examined the websites of 15 commissioners and police forces in October 2013 to see if this information was easily available. It found that no commissioners or police forces were publishing all the required information, with the percentage of data fully complete and easily accessible varying by force area from 43 to 75 per cent. It also found significant variation in the availability of different categories of information.

²⁵ <https://www.nao.org.uk/report/police-accountability-landscape-review-2/>

The executive summary of the report (see Appendix 5) begins with a list of performance metrics (including the substantial cuts to the funding of the police service). For the purposes of this paper, it is interesting that the report argues that the police commissioners are not publishing all the data that the Police Reform and Social Responsibility Act 2011 requires, limiting the public's ability to hold commissioners to account. How a member of the general public might, on receipt of unsatisfactory performance metrics, hold the police to account, is not made clear. The metrics somehow appear to be unchallengeable and foreclose any discussion about how they are achieved and whether or not other metrics might be more important.

Overall, the Police Reform and Social Responsibility Act 2011 is a prototypical form of neo-liberal legislation. It is based upon a contracting/agency model which places responsibility on an individual and serves to close off political debate. The limits of the participation on the part of individual citizens, is the possibility of putting a cross on a ballot paper every 4 years. The next section turns to the potential impact of the Act in terms of individualising police officers, which may impact on their ability to do their jobs.

Managerial accountability – the potential impact on policing.

There are further implications for the police themselves of compressing a broad range of issues into objectives/numbers, thereby ignoring many of the substantive debates around what those numbers represent and the moral implications associated with using those numbers in decision making. Alvesson and Spicer (2012) would argue that the act of curtailing organisational deliberation about numerical objectives, performance metrics, value for money indicators and so on can induce a form of what they describe as “functional stupidity”. This is where there is an organizationally supported curtailment of its staff's use of their cognitive capacities (perhaps akin to the bracketing-off of public debate in the political realm). Staff are required by the organisation to myopically apply an instrumental rationality focussed on the efficient achievement of a given end (for example a specific output metric) and to repress their capacities to use reason to criticize and scrutinize aspects of an organisation.

Roberts (2018) adds an accounting technologies insight into “organisational stupidity”. The 36 discrete pieces of data that should be published by the commissioner are a form of *transparency*. Roberts argues that there is a key (and expanding) role for transparency in governance and that the paradox and problem of transparency is that we act as if we believe in the adequacy and completeness of what is disclosed through transparency – while knowing — that it is not. In effect, Roberts would argue that the organisational complexity of any of the police authorities cannot be captured in 36 discrete pieces of data – and yet everyone is expected to act as if they can. Individual staff efforts will be directed towards the accomplishment of the performance data metrics, no matter what the impacts of these on their everyday work issues, or indeed, on the quality of police services, generally. Roberts (2018) argues that performance metrics play a key role in the production of images for external consumption which conceal “a much uglier and less glamorous material reality”. This material reality could simply be stressed and demoralised police officers trying to do their best in deprived and despondent communities; but it could also be culturally akin to the South Yorkshire police at the time of Hillsborough.

It is likely that the 36 data points will feed into the police's own management control systems. If individual police officers are judged according to reductionist performance data, as was set out earlier in the paper, they may be tempted to manage how they are seen through the indicators by manufacturing a set of appearances that gradually becomes cut off from organisational reality. If careers, promotion and/or simply keeping your job, is dependent upon being able to display

“symbolic” success through meeting certain performance metrics, regardless of how their attainment impacts upon the everyday realities of the organisation, it may be wise on the part of staff to become “stupid”. In this way, performance metrics can foster and intensify dysfunctional behaviour within the organisation.

Roberts (2018) further argues that transparency can be useful for managers in that it allows them to act as if they already possess all the necessary knowledge and understanding they need to inform their decision making, and therefore have no need of the local knowledge or experience of others. Furthermore, managers do not have to get their hands dirty in everyday operations and problems – they simply focus on the metrics. But their staff may feel this as indifference to their problems. Worse, if managers are only concerned with performance metrics, it makes sense, for them, to refuse to listen to their staff “complaints” about operational constraints; or to engage in these opportunities for learning. As Roberts (2018) puts it, “To manage *only with* transparency means to deny or ignore the ways in which the numbers or indicators are always abstractions from a much richer and more detailed context.” In effect, managing only with transparency can achieve a range of positive functional effects for the manager precisely by virtue of its inadequacy. Staff are valued only in as much as they can help to achieve the data metrics. Managers could become so caught up in the metrics that their attention will be drawn away from mundane, but nonetheless, genuine, urgent and important problems. Critical aspects of public service delivery cannot be captured in truncated sets of performance metrics. A preoccupation with results could too easily drown out important facets of public services – such as treating citizens with dignity and respect.

It is beyond the scope of this paper, to empirically question the exact impact of the Police Reform and Social Responsibility Act 2011 on the operations of the police. Nonetheless, it is important to reflect upon this new system of accountability in the light of Hillsborough, not least because it would be easy to imagine that the problems with Hillsborough are the problems of the past. What Roberts (2018) and Alvesson and Spicer (2012)’s work suggests, is that the Act is likely to produce a culture of functional stupidity within the police force. And while the more Thatcherite brutal culture may have changed, the chances are that it has been replaced by one in which organisational debate and learning have been removed by statute. With Hillsborough, debate (refusing to lie and/or change a police notebook) was also not allowed; but at least before the Act, there was the potential for the organisation to learn from its mistakes. Now citizens face premature closure of contested features of contemporary life.

Conclusion

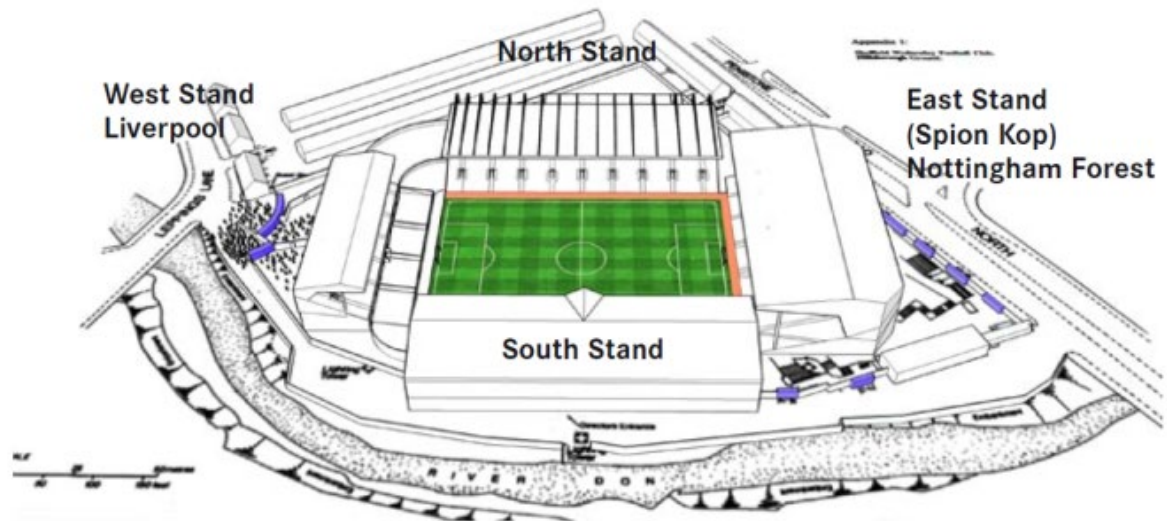
We began this paper by arguing that accounting information is not accountability, but rather that accounting technologies reflect and create a specific form of governance. This is not at all to argue that information is not important, the revelations about the falsification of police notebooks, who ordered the opening of gate C, the known health and safety issues at Hillsborough, the collusion of the “establishment” to prevent the truth from emerging, and the myriad of other pieces of information unearthed as a result of the Hillsborough campaigns, were very important in the battle for accountability. But, these on their own, without an incredibly tenacious social movement, would not have brought anyone to account. This is what Thatcher and her neo-liberal ideologues were afraid of – the collective questioning of power. If we are to be able to hold those in power, or with the most power, to account, we need the support of **others**.

The paper charts neo-liberal moves to attenuate accountability's political force and replace it with a neo-liberal understanding of the term; this has been a long term (on-going) project to replace "society" (supportive collectives, political debate about morals and values, and so on) with "individuals" (functionally stupid, concerned with efficiency and value for money, compliant, non-political, stressed and fearful). Football fans, and the social movements which fought the Hillsborough battle for accountability, represented a form of "collective"; their class roots, and everyday experience of the economic impact of Thatcherism, would make them a threat to Thatcher's project. With their class-enemies weakened, neo-liberals have moved to transform the architecture of the state in a way which obliterates the political force of accountability. The seemingly progressive term, accountability, has been evoked to disguise a law which will curtail society's ability to question and debate broad-ranging social, economic, political and moral issues and to individualise public servants. In this, accounting technologies have been used to create a form of neo-liberal governance.

But, the neo-liberals are still not having it all their own way. The lessons learned by the Hillsborough campaigners and the knowledge of their victory will give strength to others. The most obvious example of this in is the recent horrific Grenfell Tower fire in London. The families of the Grenfell victims are faced with a similar fight to the Hillsborough families to uncover the truth about the fire and to hold those responsible for it to account. Perhaps, those in power have been slower in recognising the importance of Hillsborough. In an interview on BBC's Newsnight programme, the leader of the local authority responsible for Grenfell Tower appeared to blame the residents of Grenfell for the fire by stating that there was not a "collective view" on the installation of a sprinkler system and this would have meant that the refurbishment of the block would have been more disruptive. In truth, instead of money being spent on making the building safer, it was spent on cladding to make the building look better on the outside (an example of acquiescence to the gentrification of this neighbourhood). The Grenfell campaign groups have learned some of the lessons from Hillsborough and have already successfully won the expansion and extension of the terms of reference of the Grenfell Inquiry. There is a confidence about the campaigners that they can make their voices heard and hold those in power to account.

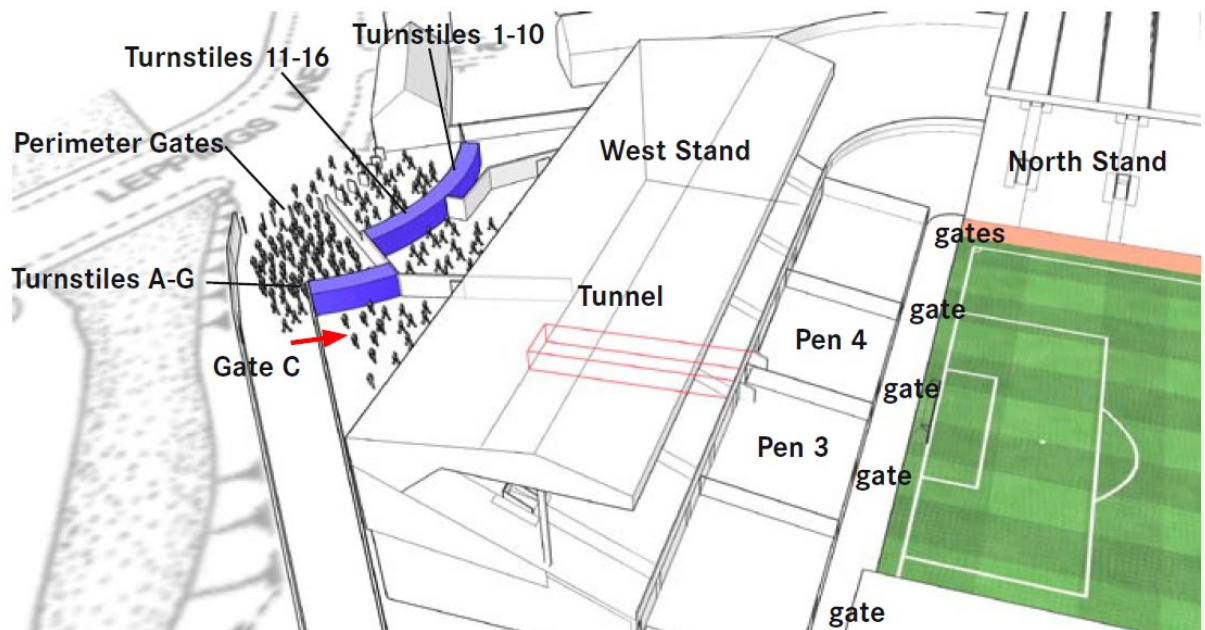
Whatever, the ideological opinions of the neo-liberal establishment, and whatever the obstacles they put in their way, the Hillsborough, Grenfell and other campaigners' struggle for fairness, truth and accountability is what makes a *decent society*.

Appendix 1



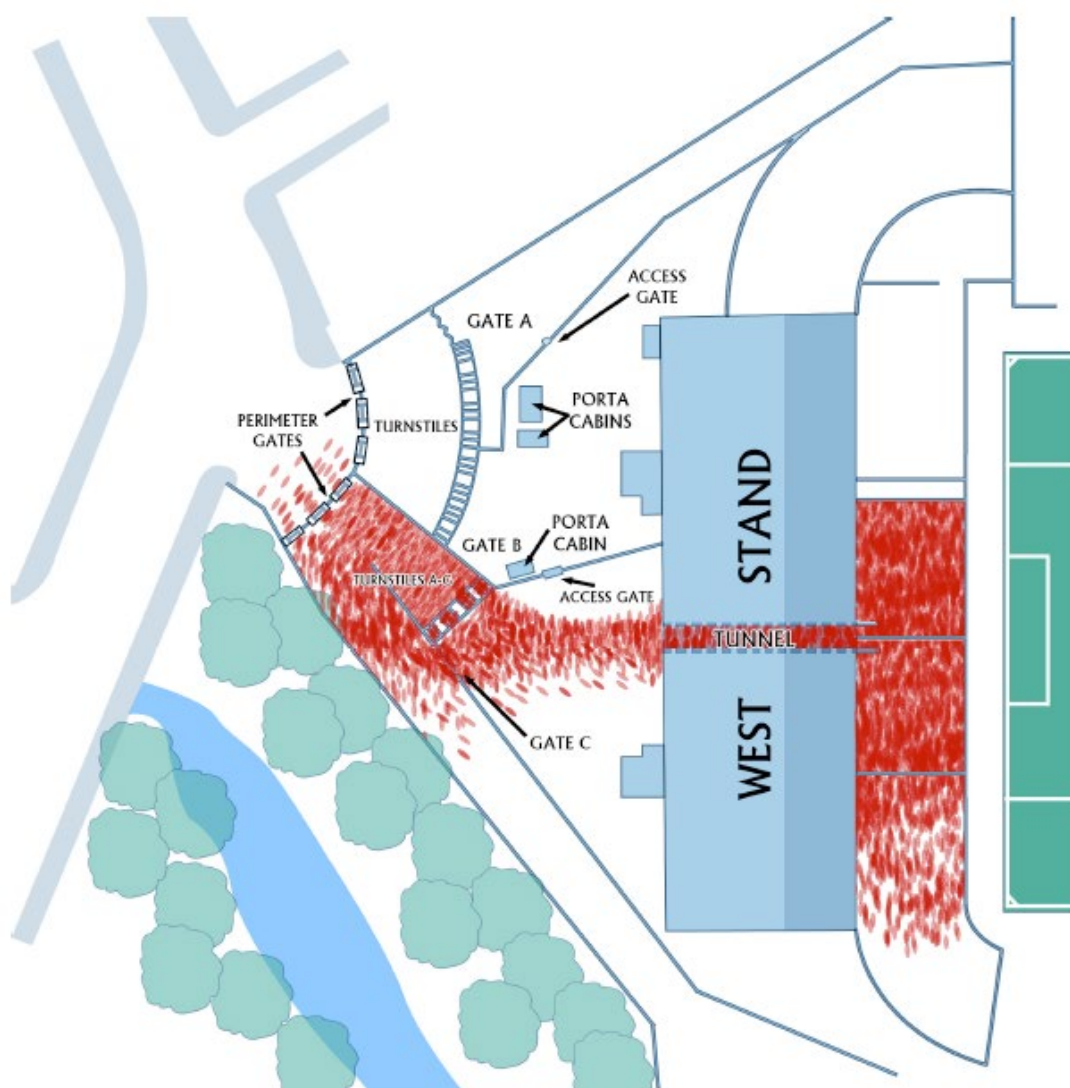
<https://redderscreepers.wordpress.com/2012/04/15/hillsborough-15-april-1989/>

Appendix 2



Source <https://redderscreepers.wordpress.com/2012/04/15/hillsborough-15-april-1989/>

Appendix 3



Source: <https://redderscreepers.wordpress.com/2012/04/15/hillsborough-15-april-1989/>

Appendix 4

<https://www.theguardian.com/football/2017/jun/28/long-road-justice-hillsborough-inquest-timeline>

David Conn, The long road to justice: Hillsborough disaster timeline, 28th June, 2017 (amended to include 2017)

1989	
27 March	South Yorkshire Police chief constable Peter Wright replaces Ch Supt Brian Mole, the experienced commander of football matches at Sheffield Wednesday's Hillsborough ground. Wright promotes David Duckenfield in Mole's place.
15 April	Nineteen days after Duckenfield is appointed, 54,000 people attend the FA Cup semi-final between Liverpool and Nottingham Forest. In the lethal crush, 96 men, women and children are fatally injured.
1 August	Lord Justice Taylor's official report into the disaster emphatically blames police mismanagement of the event and criticises South Yorkshire Police for blaming Liverpool supporters instead of accepting responsibility. Wright states that he fully accepts the findings.
1990	
30 August	The Crown Prosecution Service decides there is insufficient evidence to justify criminal proceedings against anybody from any organisation for any offence arising out of the deaths.
October	South Yorkshire Police admits it was negligent and failed in its duty of care to the people attending the match when settling civil claims brought by bereaved families and injured people.
19 November	First inquest opens in Sheffield, heard by the local coroner, Dr Stefan Popper. South Yorkshire Police renew their case that drunk supporters who arrived late and ticketless were to blame.
1991	
28 March	Inquest jury returns a majority verdict of accidental death.
29 October	Duckenfield retires on medical grounds, diagnosed with depression and post-traumatic stress disorder.
1992	
13 January	Disciplinary action against Supt Bernard Murray, the police control box commander at Hillsborough, is dropped.
1993	
5 November	A judicial review application by six representative families to quash the inquest verdict is rejected by Lord Justice McCowan in the divisional court. McCowan rules that the inquest was properly conducted. Families continue to campaign for justice.
1996	
5 December	ITV broadcasts a drama documentary written by Jimmy McGovern, researched by journalist Katy Jones, which powerfully highlights the families' complaints of injustice and allegations of a police cover-up.
1997	
30 June	The new Labour government orders the "scrutiny" of new evidence by Lord Justice Stuart-Smith. It is found that South Yorkshire Police changed 164 officers' accounts of the disaster before sending them to the Taylor inquiry. According to a civil service

	note (pdf) that became public in 1997, the then home secretary, Jack Straw, did not believe there was sufficient evidence for a new inquiry but said such an assertion had to come from an independent source such as a judge to be “acceptable”. The then prime minister, Tony Blair, had written across the note about setting up a new inquiry: “Why? What is the point.”
1998	
13 February	Stuart-Smith rejects any grounds for prosecutions or quashing the inquest verdict. Straw accepts that conclusion.
2009	
12 April	Twenty years after Hillsborough, the Guardian highlights the families’ ongoing grievances and complaints of injustice. Then Labour ministers Andy Burnham and Maria Eagle resolve to call for all documents relating to the disaster to be published.
15 April	Burnham’s speech to the 20th anniversary memorial service at Anfield is interrupted with calls from the crowd of “justice for the 96”. His call for disclosure is supported by Gordon Brown’s government.
2012	
12 September	The Hillsborough independent panel, which has reviewed 450,000 documents disclosed to it, publishes its report. The police failings are highlighted, and their campaign to blame supporters further exposed. The Conservative home secretary, Theresa May, accepts the report and orders a new criminal inquiry into the disaster, Operation Resolve . The Independent Police Complaints Commission launches an investigation into alleged malpractice by the police in the case made afterwards.
19 December	The verdict in the first inquest is quashed by the lord chief justice, Igor Judge, and two other judges, who find that it was not properly conducted.
2014	
31 March	The new inquests begin in Birchwood, Warrington. Together they become by far the longest case ever heard by a jury in British legal history.
2016	
26 April	<p>The inquest jury delivers its verdict. Among the 14 questions it is asked to decide upon, it concludes that the 96 people who died in the disaster were unlawfully killed, overturning the verdict of accidental death at the original inquest. It adds that no behaviour on the part of Liverpool fans contributed to the dangerous situation at the Leppings Lane turnstiles. This, at last, comprehensively exonerates the supporters who were blamed for causing the disaster in its immediate aftermath. Defects in the construction and layout of the stadium contributed to the disaster, the inquest finds, adding that “errors and omissions” by the entire police operation on the day contributed to the causes of the disaster. It adds that errors and omissions in the stadium’s layout and design, and its lack of a valid safety certificate also contributed to the tragedy, as did Sheffield Wednesday FC’s preparation for the match.</p> <p>On the question of whether the club’s actions on the day of the game were a contributory factor, the jury could not say for sure but said they may have been. Errors and omissions by the South Yorkshire metropolitan ambulance service were also said to contribute to the disaster.</p>
2017	
June	<p>Six people charged</p> <p>David Duckenfield – chief superintendent</p>

	<p>Duckenfield was promoted by the then South Yorkshire chief constable Peter Wright to replace Chief Supt Brian Mole as commander of F division and Hillsborough 19 days before the semi-final. He was previously a city centre superintendent, with duties including policing Sheffield United's Bramall Lane stadium, but had never commanded a match at Hillsborough before. Duckenfield retired aged 55 in 1992.</p> <p>Norman Bettison – inspector</p> <p>Bettison's role included writing most of the force's account of the disaster in the Wain report to Lord Justice Taylor. His role was lent greater prominence because in 1998, he became chief constable of Merseyside police, to the fury of Hillsborough families.</p> <p>Donald Denton – chief superintendent</p> <p>Denton was a senior administrator based at Snig Hill police headquarters in Sheffield and had the job of liaising with West Midlands police, the force brought in to conduct the investigation for Taylor and the first coroner. He gathered evidence from police officers in the aftermath of the disaster and had overall responsibility for vetting officers' statements.</p> <p>Peter Metcalf – force solicitor</p> <p>He was a solicitor at Hammond Suddards appointed by Municipal Mutual, South Yorkshire Police's insurer, which would pay damages resulting from civil claims brought by injured and bereaved people. He was a partner at Hammond Suddards, but has since left the firm. The Law Society website says he is registered as a solicitor with his own firm, PC Metcalf.</p> <p>Graham Mackrell, Sheffield Wednesday club secretary</p> <p>A qualified accountant, Mackrell was club secretary at Bournemouth and Luton before he took on the same role at Sheffield Wednesday in 1986. He was effectively the chief executive and had overall control of safety matters, reporting to the board. Mackrell is currently a director of the League Managers Association.</p> <p>Alan Foster – chief inspector</p> <p>The deputy to Donald Denton.</p>
--	---

Appendix 5

Comptroller and Auditor General (2014)²⁶

²⁶ Comptroller and Auditor General (2014). Police accountability: Landscape review, National Audit Office (HC 963 SESSION 2013-14 22 JANUARY 2014)

Key facts

41

police and crime
commissioners elected
in November 2012
(England and Wales)

£12bn

funding from taxation in
2013-14 for the 43 territorial
police forces

72%

of the £12 billion funding
in 2013-14 comes from
central government

- 20 per cent** the real term reduction in central government funding for the police sector in the 2010 spending review. A further 4.9 per cent reduction followed in the 2013 spending round
- 42 per cent** increase in public awareness of commissioners (April–June 2012 against the same period in 2013) according to the British Crime Survey
- 36** pieces of data that the Home Office has said that commissioners must publish for public scrutiny
- 75 per cent** highest compliance observed of data sets that are easily accessible on commissioners' offices' websites against data publishing requirements, from a sample of 15 local police force areas
- 6** commissioners who share a chief financial officer with their police force, raising a potential conflict of interest where chief financial officers cannot give unfettered advice to either party
- 7** average number of meetings of police and crime panels in the year since the election of commissioners, three higher than the Department anticipated

References

- Alvarez, S. E. (1999). Advocating feminism: The Latin American feminist NGO “Boom”. *International Feminist Journal of Politics*, 1(2), 181 - 209.
- Alvarez, S. E. (2009). Beyond NGO-ization?: reflections from Latin America. *Development*, 52(2), 175 – 184
- Alvesson, M., and Spicer, A., (2012). A Stupidity-Based Theory of Organizations,
- Andrew, J. (2007), Prisons, the profit motive and other challenges to accountability, *Critical Perspectives on Accounting*, Vol.18 No 8, pp. 877-904.
- Andrews, R., and Van de Walle, S. (2013). New public management and citizens' perceptions of local service efficiency, responsiveness, equity and effectiveness. *Public Management Review*, 15(5), 762-783.
- Ariely, G. (2011). Why people (dis) like the public service: citizen perception of the public service and the NPM doctrine. *Politics & Policy*, 39(6), 997-1019.
- Audit Scotland (2013), Police reform: progress update, 2013 (<http://www.audit-scotland.gov.uk/report/police-reform>)
- BBC News (2018) Hillsborough Charges Against Sir Norman Bettison dropped, 21 August 2018, http://bbc.co.uk/news/England/Liverpool/Hillsborough_trials
- Behn, R. D. (1998). The new public management paradigm and the search for democratic accountability. *International Public Management Journal*, 1(2), 131-164.
- Bertilsson, J. and J. Rennstam, (2017) The Destructive Side of Branding: a Heuristic Model for Analyzing the Value of Branding Practice, *Organization*, pp1-22
- Bovens, M (2007) Public Accountability, pp 182-208, in E. Ferlie, L. Lynn, C. Pollitt (eds.) *The Oxford Handbook of Public Management*, Oxford University Press
- Boyne, G. (2013). Performance management: Does it work? In R. Walker, G. Boyne, & G. Brewer (Eds.), *Public Management and Performance: Research Directions* (pp. 207-226). Cambridge: Cambridge University Press. doi:10.1017/CBO9780511760587.009
- Bourdieu, P., and Wacquant, L., (2001), *New Liberal Speak: Notes on the new planetary vulgate*, *Radical Philosophy*, 105, pp 2 – 6
- Brown, W., (2015). *Undoing the Demos: Neoliberalism's Stealth Revolution*, New York: Zone Books
- Brunsson, N., Lapsley, I., & Miller, P. (1998). Making Things Fit: :The Dynamics of New Public Management Accounting, Auditing and Accountability Journal, Vol. 11, Issue 3, pp.262–66
- Brunsson, N. (2010) *The Organization of Hypocrisy*, 2nd edition, Copenhagen Business School Press
- Butler, J., (2001). Giving an account of oneself, *Diacritics*, Vol. 31 No.4, pp. 22-40.

Cabinet Office (2017). Government Transformation Strategy. Retrieved online at <https://www.gov.uk/government/publications/government-transformation-strategy-2017-to-2020>
Catchpole, L., Cooper, C., and Wright, A. (2004), Capitalism, States and Accounting, *Critical Perspectives on Accounting*, Vol. 15 No 8, pp. 1037-1058.

Chatzoglou, P., Chatzoudes, D., Vraimaki, E., & Diamantidis, A. (2013). Service quality in the public sector: the case of the Citizen's Service Centers (CSCs) of Greece. *International Journal of Productivity and Performance Management*, 62(6), 583-605.

Chwastiak, M. (2006), Rationality, performance measures and representations of reality: planning, programming and budgeting and the Vietnam war, *Critical Perspectives on Accounting*, Vol. 17 No 1, pp. 29-55.

Clarke, J., Cochrane, A., & McLaughlin, E. (1994). Mission Accomplished or Unfinished Business? The Impact of. *Managing social policy*, 226.

Clarke, K., Hartswood, M., Procter, R., Rouncefield, M., & Slack, R. (2003). Trusting the record. *Methods of information in medicine*, 42(4), 345-352.

Clegg, S. and R. Gordon, (2012) Accounting for Ethics in Action: Problems with Localised Constructions of Legitimacy, *Financial Accountability & Management*, Vol.28, No.4, pp 417-436

Conn, D., (2013). Hillsborough campaigner Anne Williams dies aged 62, *The Guardian Newspaper*, 18th April (<https://www.theguardian.com/football/2013/apr/18/hillsborough-campaigner-anne-williams-dies1>, accessed 10th December, 2018)

Cole B., and Cooper, C. (2005), Making the Trains Run on Time: The Tyranny of Performance Indicators, *Production Planning and Control Special Issue on Performance Measurement*, Vol. 16 No 2, pp 199 – 207.

Cole B., and Cooper, C. (2006), Deskillling in the 21st century: The case of rail privatisation, *Critical Perspectives on Accounting*, Vol. 17 No 5, pp.601-625

Collier, P. M., (2006), Costing police services: The politicization of accounting, *Critical Perspectives on Accounting*, Vol. 17 No 1, pp. 57-86.

Cooper, C., (2015). Entrepreneurs of the self: The development of management control since 1976, *Accounting, Organizations and Society*, Volume 47, Pages 14-24

Cooper, C., Coulson, A., and Taylor, P., (2011). Accounting for human rights: Dox health and safety practices – The accounting lesson from ICL *Critical Perspectives on Accounting*, Vol, 22, 738– 758

Cooper, C., and Johnston, J., (2012). Vulgate accountability – insights from the field of football (with Joanne Johnston), *Auditing and Accountability Journal*, 25, 4, 2012, pp. 602-634

Cooper, C., and Joyce, Y., (2013). Insolvency practice in the field of football, *Accounting, Organizations and Society*, 38(2), Pages 108–129

Cooper, C., and Taylor, P. (2005), Independently verified reductionism: Prison Privatisation in Scotland (with P Taylor), *Human Relations*, Vol. 58 No 4, pp 467 – 522

da Silva Couto, M. C. R., & Ferreira, A. D. C. S. (2016). The Importance of Accountability Practices in the Public Sector: Literature Review. In *Global Perspectives on Risk Management and Accounting in the Public Sector* (pp. 188-201). IGI Global.

Dalton, R. J. (1996). *Citizen politics. Public opinion and political parties in advanced western democracies*, 2.

Deephouse, D. and S.Carter (2005) An examination of differences between organizational legitimacy and organizational reputation , *Journal of Management Studies*, Vol.42, No.2, pp329-360

Denhardt, J. V., & Campbell, K. B. (2006). The role of democratic values in transformational leadership. *Administration & Society*, 38(5), 556-572.

Doughty, H. A. (2015). From Bad to Worse: Twenty More Years of Assault on the Public Sector. *The Innovation Journal*, 20(2), 2.

Douglas, M., (1994), *Risk & Blame: Essays in Cultural Theory*, Routledge, London.

Džinić, J., Svidroňová, M. M., & Markowska-Bzducha, E. (2016). Participatory Budgeting: A Comparative Study of Croatia, Poland and Slovakia. *NISPAcee Journal of Public Administration and Policy*, 9(1), 31-56.

Economic Reconstruction Group (1977). Final Report of the Nationalised Industries Policy Group Report, (8th July, 1977), <http://fc95d419f4478b3b6e5f-3f71d0fe2b653c4f00f32175760e96e7.r87.cf1.rackcdn.com/FABEA1F4BFA64CB398DFA20D8B8B6C98.pdf>

Eckersley, P., Ferry, L., & Zakaria, Z. (2014). A ‘panoptical’or ‘synoptical’approach to monitoring performance? Local public services in England and the widening accountability gap. *Critical Perspectives on Accounting*, 25(6), 529-538.

Everett, J., Friesen, C., (2010), Humanitarian accountability and performance in the Théâtre de l’Absurde, *Critical Perspectives on Accounting*, 21 (6), pp. 468-485.

Fitzpatrick, D., (2016). *The Politics of Regulation in the UK: Between Tradition, Contingency and Crisis*, Palgrave Macmillan

Fried, A. (2010), Performance measurement systems and their relation to strategic learning: A case study in a software-developing organization, *Critical Perspectives on Accounting*, Vol. 21 No 2, pp.118-133.

Friedman, G., (2009). Is labor dead? *International Labor and Working-Class History*, 75(1), pp. 126-144

Frink, D., D., & Ferris, G., R. (1998) Accountability, Impression Management, and Goal Setting in the Performance Evaluation Process. *Human Relations*, Vol. 51 No 10, pp. 1259-1283.

Garrett, J. (1972) *The Management of Government* , Penguin, Harmondsworth, England.

Gendron, Y., Cooper, D.J. and Townley, B., (2001), In the name of accountability -State auditing, independence and new public management, *Accounting, Auditing & Accountability Journal*, 14 (3) pp. 278 – 310

Grosso, A. L., & Van Ryzin, G. G. (2012). Public management reform and citizen perceptions of the UK health system. *International review of administrative sciences*, 78(3), 494-513.

Hardy, C. (1985) The Nature of Unobtrusive Power, *Journal of Management Studies*, Vol.22, No.4, pp384-399

Hardy, C. (1991) Pluralism, Power and Collegiality in Universities, *Financial Accountability and Management* Vol 7, No.3, pp 127-142

Hardy, C. and S. Leiba-O'Sullivan (1998) The Power Behind Empowerment: Implications for Research and Practice, *Human Relations*, Vol.51, No.4, pp451-483

H.M.Coroner, 2016a. Hillsborough Inquest. [Online]
Available at: <https://hillsboroughinquests.independent.gov.uk/wp-content/uploads/2016/06/hill290116amjuryinandout.pdf>
[Accessed 07 June 2017].

H.M.Coroner, 2016b. Hillsborough Inquest. [Online]
Available at: <https://hillsboroughinquests.independent.gov.uk/wp-content/uploads/2016/06/hill080216amjurypresentallam.pdf>
[Accessed 07 July 2017].

H.M.Coroner, 2016c. Hillsborough Inquest. [Online]
Available at: <https://hillsboroughinquests.independent.gov.uk/wp-content/uploads/2016/06/hill110216fulldayjurypresentallday.pdf>
[Accessed 08 July 2017].

H.M.Coroner, 2016d. Hillsborough Inquest. [Online]
Available at: <https://hillsboroughinquests.independent.gov.uk/wp-content/uploads/2016/06/hill250116amjuryinandout.pdf>
[Accessed 06 July 2017].

H.M.Coroner, 2016e. Hillsborough Inquest. [Online]
Available at: <https://hillsboroughinquests.independent.gov.uk/wp-content/uploads/2016/06/hill010216fulldayjurypresentallday.pdf>
[Accessed 09 July 2017].

H.M.Coroner, 2016f. Hillsborough Inquest. [Online]
Available at: <https://hillsboroughinquests.independent.gov.uk/wp-content/uploads/2016/06/hill240216amjurypresentallam.pdf>
[Accessed 09 July 2017].

H.M.Coroner, 2016g. Hillsborough Inquest. [Online]
Available at: <https://hillsboroughinquests.independent.gov.uk/wp-content/uploads/2016/06/hill280116pmjuryinandout.pdf>
[Accessed 08 July 2017].

H.M. Coroner, 2016h. Hillsborough Inquest. [Online]
Available at: <https://hillsboroughinquests.independent.gov.uk/wp-content/uploads/2016/06/hill140316amjurypresentallam.pdf>
[Accessed 15 July 2017].

Her Majesty's Crime Prosecution Service Inspectors (HMCPSI) and Her Majesty's Inspectors of Constabulary (HMIC) (2017) Making it Fair: A Joint Inspection of the Disclosure of Unused Material in Volume Crown Court Cases, HMSO, July

HM Inspectorate of Constabulary (HMIC) (2014) Making the Victim Count: The final report of an inspection of crime data integrity in police forces in England and Wales, www.justiceinspectors.gov.uk. Accessed 21 December 2017

Hillsborough Independent Panel (2012). Hillsborough: The Report of the Hillsborough Independent Panel, HC581, 12th September,
(https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/229038/0581.pdf)

Hodges, R., and Lapsley, I., (2016). A Private Sector Failure, a Public Sector Crisis – Reflections on the Great Recession, *Financial Accountability and Management*, 32(3), pp. 265-280

Home Affairs Committee (2014) House of Commons, Leadership and standards in the police, Reports, 1,2,3 of Session 2013–14

Hood, C., (2007). What happens when transparency meets blame-avoidance? *Public Management Review* Vol. 9, No.2 pp 191-210

Hood, C. (2001) Transparency pp700-704 in P.B. Clarke and J. Foweraker (eds.) *Encyclopedia of Democratic Thought*, Routledge

Hood, C. (2006). Transparency in Historical Perspective. In C. Hood and D. Heald (Eds.), *Transparency: The Key to Better Governance?* (pp.3-23). London: Oxford University Press.

Hood, C., (2007).

Hood, C., & Dixon, R. (2015). *A government that worked better and cost less?: Evaluating three decades of reform and change in UK central Government*. OUP Oxford.

House of Commons, 2012. Hillsborough Independent Panel, London: Her Majesty's Stationary Office

Hutcheon, P., (2014), Former Police Officers: 'crime figures are being massaged to look better' *Sunday Herald*, 23 February, pp 18-19

Huq, A., J. Jackson and R. Trickner (2017) Legitimizing Practices: Revisiting the Predicates of Police Legitimacy, *British Journal of Criminology*, Vol.57, No.5, pp1101-1122

Hyndman, N and I. Lapsley, (2016), *New Public Management: The Story Continues*, *Financial Accountability & Management*, Vol.32, No.4, pp 385-409

- Jacobs, K., (2000). Evaluating accountability: Finding a place for the Treaty of Waitangi in the New Zealand public sector, *Accounting, Auditing & Accountability Journal*, 13(3), pp. 360-380
- Jensen, M. and A. Roy (2008) Staging exchange partner choices: When do status and reputation matter? *Academy of Management Journal*, Vol.51, No.3, pp495-516
- Kersting, E.K. (2008)., The 1980s recession in the UK: A business cycle accounting perspective, *Review of Economic Dynamics*, 11(1), pp. 179-191
- Kim, S., & Han, C. (2015). Administrative reform in South Korea: new public management and the bureaucracy. *International Review of Administrative Sciences*.
- King, A. (2010). 'After the Crunch: A New Era for the Beautiful Game in Europe'. *Soccer & Society* 11, no. 6: 880–891.
- Lacan, J., (1994). *The Four Fundamental Concepts of Psycho-analysis*, Penguin:
- Lapsley, I. (2008). The NPM agenda: back to the future. *Financial accountability & management*, 24(1), 77-96.
- Lapsley, I. (2009). New public management: The cruellest invention of the human spirit? 1. *Abacus*, 45(1), 1-21.
- Lapsley, I. and A. Scheer (2017) *Opacity and Disingenuity: The Governance of FIFA*, EIASM Third Sector Workshop, Queen's University Belfast, June 2017.
- Lonsdale, J., and S. Bemelmans-Videc (2007) *Accountability-The Challenges for Two Professions*, in
- Lonsdale, J., S. Bemelmans-Videc and B. Perrin, (eds.) *Making Accountability Work: Dilemmas for Evaluation and for Accountability Transaction Publishers*, New Jersey.
- Martinez, D.E., and Cooper, D.J. (2017). Assembling international development: Accountability and the disarticulation of a social movement, *Accounting, Organizations and Society*, 63, pp. 6-20
- Mason, D., Hillenbrand, C., & Money, K. (2014). Are informed citizens more trusting? Transparency of performance data and trust towards a British police force. *Journal of business ethics*, 122(2), 321-341
- McCluskey, Lord John (2014), 'Police Failures are Too Recent to Ignore' Letter to the Editor, *The Scotsman*, 23 January, p.32
- Mead, G. H., (1934). *Mind Self and Society from the Standpoint of a Social Behaviorist* (Edited by Charles W. Morris). Chicago: University of Chicago.
- [Merleau-Ponty](#), M., (1962). *Phenomenology of Perception*, Routledge,
- Meyer, J. & Rowan, B. (1977) Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 83(2), 340-363.
- Miller, P., (1990). On the interrelations between accounting and the state, *Accounting, Organizations and Society*, 15(4), pp. 315-338

- Miller, P., and O'Leary, T., (1987) Accounting and the construction of the governable person, *Accounting, Organizations and Society*, 1987, 12(3), 235-265
- Moon, T. (2013) Six in Ten Crimes Not Investigated, Says Police Chief Fahy, *International Business Times* September 5, p.1
- Morales López, H., and Ba' Tiul, M., (2009). Pueblos indigenas, cooperación internacional y desarrollo en Guatemala, Guatemala City: Movimiento Tzuk Kim-pop.
- Mulgan, R., (2000). Comparing accountability in the public and private sectors, *Australian Journal of Public Administration*, 59(1), pp. 87-97
- Nelson, M., Banks, W., Fisher, J. (2003). Improved accountability disclosures by Canadian universities, *Canadian Accounting Perspectives*, 2(1), pp. 77-107
- Neu, D., Ocampo Gomez, E., Graham, C., Heincke, M. (2006). "Informing" technologies and the World Bank, *Accounting, Organizations and Society*, 31(7), pp. 635-662
- Nguyen, M. (2014). Consulting No One: Is Democratic Administration the Answer for First Nations?. *The Innovation Journal*, 19(1), 0_1
- O'Neill, O. (2002). A question of trust: The BBC Reith Lectures 2002. Cambridge University Press.
- Pallot, J., (2003). A wider accountability? The audit office and New Zealand's bureaucratic revolution, *Critical Perspectives on Accounting*, 14(1-2), pp 135 – 155
- Pashang, H., (2003). Processes of accountability. Experience from the operative level in Swedish local government, PhD thesis, Göteborg University. School of Business, Economics and Law
- Peace, D. (1999) 1974, *Serpent's Tail*, London.
- Podolny, J. (2005) CEO as change agent, *Organization Science*, Vol.2, No.6, pp71-78
- Polley, M., (2006). The Amateur Ideal and British Sports Diplomacy, 1900-1945, *Sport in History*, 26(3), pp. 450-467
- Porter, H., Police corruption is now so rife that radical reform is the only answer, *The Guardian Newspaper*, 20th October, 2013 (<https://www.theguardian.com/commentisfree/2013/oct/20/police-corruption-demands-royal-commission>, accessed 27th November, 2018)
- Power, M. (1997). *The audit society: Rituals of verification*. OUP Oxford.
- Power, M. K. (2003). Auditing and the production of legitimacy. *Accounting, organizations and society*, 28(4), 379-394.
- Prakash, A., & Potoski, M. (2015). Dysfunctional institutions? Toward a New Agenda in Governance Studies. *Regulation & Governance*.

- Prenzler, T (1997) Is There A Police Culture? , Australian Journal of Public Administration, Vol. 56, No. 4, pp 47-56
- Preston, A.M. (2006). Enabling, enacting and maintaining action at a distance: An historical case study of the role of accounts in the reduction of the Navajo herds, *Accounting, Organizations and Society*, 31(6), pp. 559-578
- Puntillo, P. (2013). Analyzing the potentiality of the government budget in the framework of public accountability. *Corporate Ownership and Control*, 11(1), 243-258.
- Quattrone, P. (2004). Accounting for God: Accounting and accountability practices in the Society of Jesus (Italy, XVI-XVII centuries), *Accounting, Organizations and Society*, 29(7), pp. 647-683
- Rahaman, A., Neu, D., Everett, J. (2010). Accounting for social-purpose alliances: Confronting the HIV/AIDS pandemic in Africa, *Contemporary Accounting Research*, 27(4), pp. 1093-1129
- Reiner, R (1992) *The Politics of the Police Harvester Wheatsheaf*, New York.
- Rennstam, J. (2013). Branding in the sacrificial mode – A study of the consumptive side of brand value production. *Scandinavian Journal of Management*, 29(2), 123-134.
- Reitan, M., Gustafsson, K., & Blekesaune, A. (2015). Do Local Government Reforms Result in Higher Levels of Trust in Local Politicians?. *Local Government Studies*, 41(1), 156-179.
- Requa, M. (2007). Truth, Transition. And the Inquiries Act, 2005, *European Human Rights Law Review*, 12(4), pp 404 -426.
- Roberts, J. (1991). The possibilities of accountability, *Accounting, Organizations and Society*, 16(4), pp. 355-368
- Roberts, J (2009) No one is perfect: The limits of transparency and an ethic for 'intelligent' accountability *Accounting, Organizations and Society* Volume 34, Issue 8, November, Pages 957-97
- Roberts, J., (2018). Managing only with Transparency: the strategic functions of ignorance, *Critical Perspective on Accounting*, 55, pp 53–60
- Robbins, G. and I. Lapsley (2015) From Secrecy to Transparency: Accounting and the Transition from Religious Charity to Publicly Owned Hospital, *British Accounting Review*, Vol.47, Issue 1, February, 2015, pp19-32
- Robinson, P. (2003). Government accountability and performance measurement, *Critical Perspectives on Accounting*, 14(1-2), pp. 171-186
- Rose, J., Persson, J. S., & Heeager, L. T. (2015). How e-Government managers prioritise rival value positions: The efficiency imperative. *Information Polity*, 20(1), 35-59.
- Samiloff, J, 'Harmful Viewing' (2007) 157 NLJ 170.
- Scratton, P., (2016), *Hillsborough: The Truth*, Edinburgh: Mainstream Publishing
- Sinclair, A. (1995). The chameleon of accountability: Forms and discourses, *Accounting, Organizations and Society*, 20(2-3), pp. 219-237

Smart, J. (2017) 'Fears for Safety of Criminal Prosecutions', Section in Letters to the Editor, The Times, 21 December, p.34

Smith, D. J., (1983) Police and People in London: a Survey of Londoners Policy Studies Institute

Stevens, the Rev. B.H., (2014), 'Crime Figures', Letter to The Editor, The Times, 18 January 2014, p.25

Stuart-Smith, (1998),
<http://www.hillsborough.independent.gov.uk/repository/docs/HOM000037740001.pdf>, accessed 19 July, 2017.

South Yorkshire Police, 1981. Hillsborough Inquest. [Online]
Available at: <http://hillsboroughinquests.independent.gov.uk/wp-content/uploads/2014/11/SYP0000965200011.pdf>
[Accessed 19 July 2017].

South Yorkshire Police, 1990. Hillsborough Independent Panel: Disclosed Material and Report. [Online]
Available at: <http://hillsborough.independent.gov.uk/browse/by-contributor/police-federation/police-federation-south-yorkshire-police-joint-branch-board-meetings/perpage/20/page/1.html>
[Accessed 15 July 2017].

Steccolini, I., (2004). Is the Annual Report an Accountability Medium? An Empirical Investigation into Italian Local Governments, *Financial Accountability and Management*, 20(3), 327-350

Suchman, M.C. (1995) Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review*, 20(3), 571-610

Taylor, L. J., 1989. The Taylor Interim Report, London: Home Office.

Tempany, A., (2016). And the Sun Shines Now: How Hillsborough and the Premier League Changed Britain. Faber and Faber

Tsoukas, H. (1997), The tyranny of light: The temptations and the paradoxes of the information society, *Futures*, 29(9), pp. 827-843

Walker, R. M., Brewer, G. A., Boyne, G. A., & Avellaneda, C. N. (2011). Market orientation and public service performance: new public management gone mad? *Public Administration Review*, 71(5), 707-717.

Webb, E. and K.Weick (1979) Unobtrusive Measures in Organizational Theory: A Reminder, *Administrative Science Quarterly*, Vol.24. No.4, pp 650-659

Wetterberg, A., & Brinkerhoff, D. W. (2016). The political economy of public reform adoption: Patterns in twenty Indonesian districts. *International Public Management Journal*, 19(4), 476-512.

Woolgar, S., and Neyland, D., (2013). *Mundane Governance: Ontology and Accountability*, Oxford: Oxford University Press

Williams, A., and Smith, S., (1999). *When You Walk Through the Storm: The Hillsborough Disaster and One Mother's Quest for Justice*, Mainstream Publishing.